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Annual Report

Brownville
Maine

1960

Annual Reports
of the
Town Officers

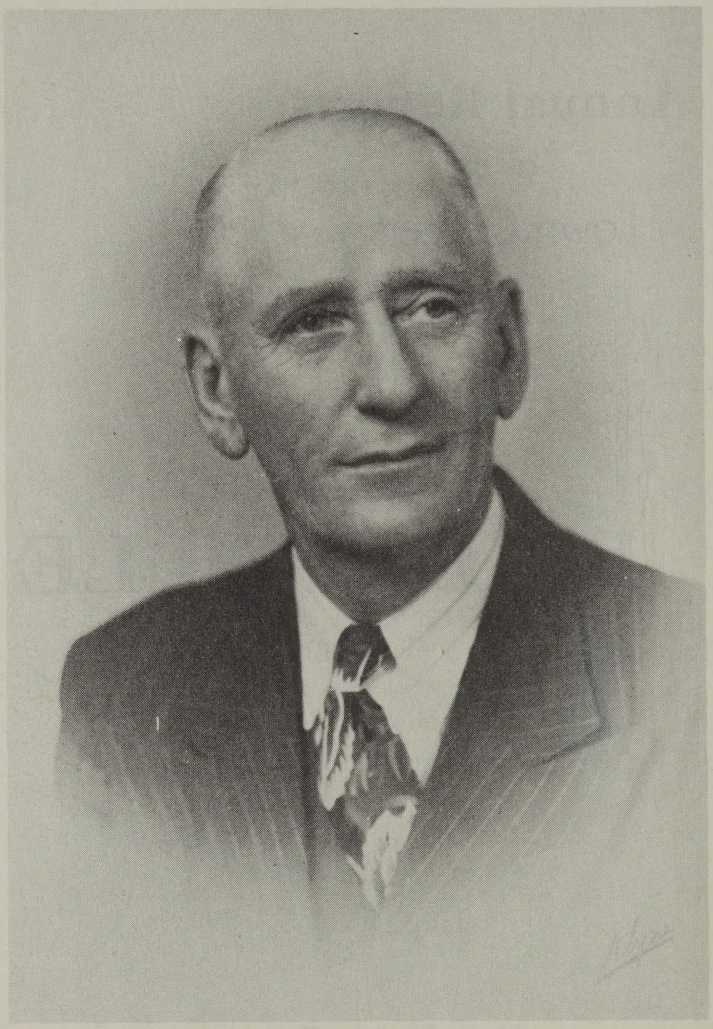
of the Town of

BROWNVILLE

Maine

Year Ending February

1961



To Mr. Fred Davis, a member of the Board of Selectmen of Brownville, who passed away suddenly on September 18, 1960, this annual report is respectfully dedicated.

Mr. Davis was born April 5, 1891. He was a life long resident of Brownville and was one of its outstanding citizens.

He was employed by the Canadian Pacific Railroad from 1912 to 1956 and was awarded a 45 year pin from the Brotherhood of Trainmen.

He was a forty year member of the Pleasant River Masonic Lodge #163 and a member of the Echo Chapter of the Eastern Star.

He was a trustee of the Brownville Junction Water Board for 11 years. He acted as moderator at the annual town meetings for several years and served on the Board of Selectmen from March 1958 until his death in September 1960.

He was affiliated with the Brownville Junction Methodist Church.

He and Mrs. Davis, the former Hazel Welch, were married June 16, 1915. Besides his widow, he left a son Alfred and three grandchildren.

Fred's friendliness, good-natured humor, and sincerity of purpose won him a host of friends and his memory will be indelible on the hearts of those whose privilege it was to know him.

Important

All Taxpayers should read the following and comply with it:

Section 36, Chapter 92, Revised Statutes of Maine, 1954.

Before making an assessment, the Assessors shall give seasonable notice in writing to the inhabitants, by posting notification in some public place in the town, or shall notify them, in such other way as the town directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such, or any non-resident owner, after being reasonably requested thereto by the Assessors, does not bring in such list, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer.

Town Officers

ELECTED

Moderators
RODNEY ROSS
RUSSELL LADD
HARRIET ROSS

Town Clerk
CELESTIA M. VALE

Selectmen, Assessors and Overseers of the Poor

W. B. McCLAIN, Chairman	Term expires 1962
S. W. FISH	Term expires 1961
F. C. DAVIS	Term expires 1961
V. A. LARSON	Term expires 1963
R. W. ROSS	Term expires 1963

Treasurer
ROWENA PORTER

School Committee

RALPH PERRY, Chairman	Term expires 1961
DONALD SAWTELLE	Term expires 1962
DOUGLAS BLUE	Term expires 1963

BY APPOINTMENT

Superintendent of Schools
REGINALD H. DORITY

Town Manager, Road Commissioner, and Tax Collector
ROBERT S. YORK

Tree Warden
ERNEST L. PERCIVAL

Health Officer
ROBERT C. CLARK

Plumbing Inspectors
GARRY DOIRON
PAUL LAMONTAGNE

Fire Wards
J. D. MCKENZIE
CHARLES MORRILL, SR.

Surveyor of Wood, Bark, Lumber
CHARLES M. FOULKES

Auditor
STATE DEPARTMENT OF AUDIT

Sealer of Weights and Measures
U. S. HAMLIN

Fire Chiefs
ALVIN JIPSON
ARTHUR GRANT

Constables
DONALD BREWER
ROBERT S. YORK
ROBERT CLARK
ALAN MACDONALD
CHARLES M. FOULKES
J. D. MCKENZIE
CHARLES MORRILL, SR.
W. B. MCCLAIN
ALVIN JIPSON
PETER DUBAY
ARTHUR GRANT

Budget Committee
W. H. HARPER
CELESTIA M. VALE
DONALD STICKNEY
ALBION FARNHAM
JACK WELCH
HUGH D. MARR
FLORA STUBBS

Committee to investigate Water Supply
and Fire Protection - Brownville Village

W. B. MCCLAIN
F. C. DAVIS
V. A. LARSON
S. W. FISH
R. W. ROSS

DONALD STICKNEY, Chairman
E. L. PERCIVAL
DONALD SAWTELLE
HENRY GRAVES
ALVIN JIPSON

Committee to investigate public Landing

W. B. MCCLAIN
F. C. DAVIS
V. A. LARSON
S. W. FISH
R. W. ROSS

JOSEPH DAVIS
JOHN COBB
BENJAMIN KNIGHT
ROBERT SEARLES, Chairman
E. L. PERCIVAL

Tellers at last Annual Meeting

MRS. ALICE GRAVES
MRS. C. L. RUSSELL
MRS. ARTHUR GUEST

Trustees of the Brownville Junction Water District

DONALD BREWER
HENRY GRAVES
ANGUS MACDONALD

Trustees of the Brownville Village Water District

DONALD STICKNEY
CHARLES M. FOULKES
BLANCHE CHASE

Librarian

BLANCHE CHASE

Salaries or wages paid employees for fiscal year (Feb. 15, 1960 to Feb. 1, 1961, inclusive) not listed in other accounts.

Philip Adams	Teacher	$4,132.71
Malcolm Buchanan	Principal	5,882.60
Claude Belanger	Teacher	1,725.00
Jessie Boivin	Teacher	1,879.16
Carol Burry	Teacher	2,057.71
Thelma Carver	Teacher	3,481.91
Carrol Conley	Teacher	5,338.55
Greta Connors	Teacher	4,944.16
Elizabeth Chase	Teacher	3,200.00
R. H. Dority	Superintendent	2,422.86
Mary Dority	Teacher	3,744.27
Annette Ellis	Sec'y to Supt.	1,240.36
Warena Farnham	Teacher	3,894.28
Rosamond Golden	Teacher	3,006.40
Ruth Hamel	Teacher	3,200.00
Eleanor Henderson	Teacher	1,385.84
Frank Hall	Teacher	1,769.16
Daniel Hogan	Teacher	2,175.00
Marvin Jackson	Teacher	1,840.01
Bertha Jeffery	Teacher	1,465.30
Vitolia Lord	Teacher	4,338.55
Rodney McElory	Teacher	2,175.00
Freda Melanson	Teacher	3,232.60
Arrolyn Newman	Teacher	1,769.11
Ina Nelson	Teacher	3,688.43
Carlyn Porter	Teacher	3,164.46
Pearle Ryder	Teacher	3,488.31
Eleanor Rosebush	Teacher	3,794.27
Vernald Larson	Highways	1,612.50
Verdi Hamlin	Highways	2,760.63
Herschel McCormick	Highways	2,716.54
Milton Smith	Janitor	3,120.00
Kenneth Thompson	Janitor	3,484.00

"COMMENTS FROM THE TOWN MANAGER"

To the Board of Selectmen and Citizens of Brownville, I would like at this time to make the following comments:

In the past two years, I have tried to keep all departments as nearly within their respective appropriations as possible. There have been some overdrafts but no large ones with the exception of General Govenment. This one will notice an overdraft of $2,435.00 due mainly to the fact that this year the town books closed on February first instead of February fifteenth as in previous years. This change of date was recommended by the State Department of Audit.

At the last town meeting, it was voted to apply the excise tax to General Government. Between February 1 and February 15, 1960, the town received approximately $2,800.00 which, if it could have been applied to General Government this year, would have left an unexpended balance. Had the books closed the same date this year as last, the cost of General Government would have been only $108.00 more.

I would like to thank the individual citizens and organizations who generously gave of their time and materials to provide skating rinks for young people in Brownville Village and Brownville Junction. These were constructed and maintained with very little cost to the town. These have been well patronized and I feel the project was most worthwhile.

During the past two years, there has been nearly $20,000.00 spent in the construction of State Aid road in Brownville on the road leading to Lakeview. This was done at no extra cost to the taxpayers of Brownville. The State financed the larger part of this sum (as set up in Legislature) and the Town of Lakeview paid the balance.

The Quarry Avenue road from Route 11 to the residence of

John Hughes was improved and tarred this past summer. As there was no special appropriation for this job, the money was made available from the Summer Maintenance and Tar Accounts. During the spring of 1959 and 1960, part of this road was impassable because of the muddy condition.

As only $500.00 was appropriated for side walk repairs and construction, nearly all was used to finish construction of sidewalks at Brownville Junction, namely, the north side of Main Street and the west side of Front Street from Main to North Street.

The un-improved section of the Schoodic Lake Road has been surveyed by the State and the suggestion made that we re-locate .94 miles from the end of the improved section continuing north or the now existing road to the residence of Mr. Fred Harte on the Avenue.

This would eliminate the steep hill, all bad curves, and cross the railroad tracks at a much better location. Money could be made available from Town Road Improvement Funds to improve the Avenue and portions of the now existing road could be made into a private way.

The local Civil Defense was most fortunate to secure the services of Mr. Malcolm Stockwell as its director. I would like to state that Mr. Stockwell has done a most commendable job. At this present time, a great deal of pressure is being brought to bear on each local Civil Defense organization by County, State and Federal Authorities. I entreat the people of Brownville to support Mr. Stockwell in every way possible.

There has been some comment on the expenditures in our Welfare Department (Town Poor). Please note the following comparisons for the past ten years, which covers the cost of what was paid to the poor of Brownville:

1951	$2,872.88
1952	5,565.46
1953	4,998.23
1954	4,453.19
1955	4,960.55
1956	3,421.17
1957	3,222.07
1958	1,689.10
1959	2,324.41
1960	1,706.19

I would like to add that in 1958, there were bills amounting to $640.25 which were held over and consequently had to be paid out of the 1959 appropriation. This accounts for the apparent increase in the cost of Welfare in 1959.

Collection of taxes dropped to 91.6% in 1960 as compared to 96% in 1959.

I would like to commend the fine job that has been done this past year by Mrs. Rowena Porter, Town Treasurer and Office Secretary. She has performed her duties conscientiously and efficiently.

The town books and accounts are always available to any interested citizens and I am glad to explain any town problems that may come to your attention. Please feel free to come to the Town Office with any questions or comments that concerns your town.

I wish to thank you for the interest you have shown and the cooperation you have given me during the time I have served you as your Town Manager.

Respectfully submitted,
ROBERT S. YORK
Town Manager

Assessors' Report

Valuation for the Town of Brownville

Real Estate, Resident	$618,960.00	
Real Estate, Non-resident	341,780.00	
Total Real Estate		$960,740.00
Personal Estate, Resident	$89,065.00	
Personal Estate, Non-resident	10,855.00	
Total Personal Property		$99,920.00
Total Valuation		$1,060,660.00

ASSESSMENT

Valuation x Rate		
1,060,660.00 x .096	$101,823.36	
425 Polls @ 3.00	1,275.00	
Committment		$103,098.36
1960 Supplemental Tax		403.20
1959 Supplemental Tax		142.88
		$103,644.44
Less error in committment		3.00
		$103,641.44

COMPUTATION OF ASSESSMENT

Appropriations	$97,598.82	
County Tax	4,838.00	
Overlay	661.54	
		$103,098.36
Less error in committment		3.00
		$103,095.36
1960 Supplemental Tax		403.20
1959 Supplemental Tax		142.88
Total Commitment		$103,641.44

Report of Tax Collector

1960 Commitment		$103,098.36
Less error in Commitment		3.00
Corrected commitment		103,095.36
1960 Supplemental Tax		403.20
Overpayment of 1960 Tax		13.32
Cash to Treasurer	$94,525.30	
1960 Supplemental tax collected	403.20	
1960 Abatements	125.86	
Uncollected	8,457.52	
	$103,511.88	$103,511.88

1959 TAXES

Uncollected February 15, 1960		$4,049.63
Cash to Treasurer	$2,055.22	
Liens to Treasurer	1,925.25	
Uncollected	69.16	
	$4,049.63	
1959 Supplemental Tax commitment		$ 142.88
Cash to Treasurer	$ 142.88	

1958 TAXES

Uncollected Feb. 15, 1960		$ 27.20
Uncollected	$ 16.20	
By abatement	11.00	
	$ 27.20	

1957 TAXES

Uncollected Feb. 15, 1960		$ 21.17
Cash to Treasurer	$ 2.57	
Uncollected	18.60	
	$ 21.17	

1956 TAXES

Uncollected Feb 15, 1960		$ 14.15
Cash to Treasurer	$ 10.40	
Uncollected	3.75	
	$ 14.15	

1960 EXCISE TAX

Cash to Treasurer	$7,493.93	
Paid to Pisc County Treasurer	264.23	
Net Total		$7,229.70

1961 EXCISE TAX

Cash to Treasurer	$1,956.58	
		$1,956.58
Total Excise Tax Collected		$9,186.28
Interest on Taxes and Tax Liens		551.33
		$9,737.61

TAX SUMMARY

Cash to Treasurer	$107,141.41	
Liens to Treasurer	1,925.25	
Abatements	136.86	
Uncollected	8,565.23	
	$117,768.75	
Paid to Pisc. County Treas.	264.23	
Total		$117,504.52

UNCOLLECTED 1960 TAXES

Name	Real	Personal	Poll	Total
Andrews, Phillip	$	$ 7.20	$ 3.00	$10.20**
Arbo, Neil	112.69			112.69**

Badger, Lincoln		9.60	3.00	12.60
Bob's Service Station (Bob Bryant)		16.80		16.80
Bryant, Robert	82.08	19.20	3.00	104.28**
Bragdon, Paul		9.60		9.60*
Burby, Geo. P. & Jeanette T.	115.20	9.60		124.80
Burgoyne, Leroy	39.64			39.64
Burpee, Lockwood		7.20	3.00	10.20
Chase, Chester			3.00	3.00
Church St. Water Co.	52.80			52.80
Clark, Russell	92.16	7.20		99.36
Crandall, Joyce		7.20		7.20*
Dubois, E. A.	54.16			54.16*
Emery, Arthur	36.48	7.20		43.68
Essency, Frederick K.	105.60			105.60
Farrar, Robert			3.00	3.00*
Farrar, Leon R. & Beverly A.	22.96			22.96**
Fearon, Fannie	73.92			73.92
Files, Leona		4.80		4.80
Flagg, Paul		7.20	3.00	10.20
Forrest, Ernest	62.88	7.20		70.08*
Forrest, Norman	21.12	9.60		30.72
Gosselin, Henry	44.18			44.18
Graham, Albert			3.00	3.00
Grant, Arthur & Etta E.	25.24			25.24*
Graves, Clouse		9.60	3.00	12.60
Gray, Alfred, Jr.		7.20		7.20
Green, Harry	164.16	25.59		189.75
Hall, Lucius	18.72		3.00	21.72
Hamlin, James	26.40	4.80	3.00	34.20
Henderson, Robert B.	972.51			972.51
Hughes, John	9.60	7.20	3.00	19.80
Hutchinson, Robert		9.60	3.00	12.60*

Ladd, Harry & Russell	48.00			48.00
Larlee, P. J.		9.60	3.00	12.60*
Leavitt, C. F.			3.00	3.00*
Leavitt, Pearl	28.16			28.16
Lett, Persia B.	127.20	7.20		134.40
Lewis Corp.	1,469.76	1,147.60		2,617.36
Lundin, Dolan W. & Thelma R.	41.70			41.70
Marmen, Arthur	9.60		3.00	12.60
Martin, Thomas			3.00	3.00*
Melanson, Elsie	87.36			87.36
Monahan, Albert	63.84			63.84
MacKenzie, Ronald R. & Doretta J.	110.88	7.20		118.08*
McClure, Harold		9.60	3.00	12.60*
McKenzie, George	190.09			190.08
McLaughlin, Everett		7.60	3.00	10.60**
McLaughlin, William	20.60			20.60
Nickerson, Ruth		7.20		7.20
Nichols, Roscoe, heirs	19.20			19.20*
Owens, F. W.	73.44	9.60	3.00	86.04
Pelkey, Maxie	99.78			99.78
Peters, Duane			3.00	3.00
Peters, Earl		7.20	3.00	10.20
Prescott, Norman	110.40	19.20		129.60
Prince, A. E.			3.00	3.00
Rolfe, Ross		7.20	3.00	10.20
Rollins, Julia	52.80			52.80
Ruest, Rina & Joseph	26.88	7.20	3.00	37.08
Ruest, Guy	34.08	7.20		41.28
Russell, George		9.60		9.60
Russell, William	97.92	7.20		105.12**
Scribner, Charles			3.00	3.00
Seavey, Donald		2.40		2.40
Sickler, James		7.20	3.00	10.20**
Stineford, W. H.		7.20		7.20*

Szarka, Rudolph, & Aranka	3.96	7.20	3.00	14.16*
Tanguay, Joseph B. - Tanguay's Market		249.60		249.60
Tecza, Stanley	549.12	112.80	3.00	664.92*
Tufts, Myron Gerrish	204.00	9.60	3.00	216.60*
Wallace, Percy		12.00	3.00	15.00
Washburn, Leigh, heirs of	76.82			76.82**
Whitten, Elmer C. & Beebe, Charlene I.	28.16			28.16
Williams, John & Addie	52.80			52.80
Worcester, Ellis		7.20	3.00	10.20
Worster, Clarence W. & Avis F.		7.20	3.00	10.20
	5,759.05	1886.39	99.00	7744.43
Non-resident real estate	713.09			
	6,472.14			

NON-RESIDENT

Ade, Harry & Schrieber Arnold	58.57	58.57
Bagley, M. R., heirs of	99.84	99.84
Coffin, Britty	282.24	282.24
Hetherington, Mabel	43.52	43.52
Jacques, Calvin H. & Joyce Ann	97.92	97.92
Jowdry, Jeffery	1.36	1.36
Kazlaskas, Peter L.	48.00	48.00*
Levensalor, Mabel	41.32	41.32
Paulson, Annie V.	10.56	10.56**
Pelkey, Malcolm	10.56	10.56
Swarni, Albert & Virginia	9.60	9.60
Zakin, Jacques L.	9.60	9.60
	$ 713.09	$ 713.09

Grand Total	$8,457.53

*Paid in full after February 1, 1961
**Paid in part after February 1, 1961

1959 UNCOLLECTED TAXES

	Personal	Poll	Total
Badger, Lincoln	$ 9.20	$	$ 9.20
Durant, George	6.90		6.90
Hale, George	7.66		7.66
Larlee, P. J.	.30		.30*
MacKenzie, Ronald	6.90		6.90*
Nickerson, A. T.	6.90		6.90
Owens, F. W.	9.20	3.00	12.20
Russell, George	9.20		9.20
Spencer, R. A.	6.90	3.00	9.90
	$63,16	$6.00	$69.16

1958 UNCOLLECTED TAXES

Durant, George	6.60		6.60
Rolfe, Ross	6.60	3.00	9.60
	$13.20	$3.00	$16.20

1957 UNCOLLECTED TAXES

Merrill, Edgar	6.20	3.00	9.30
Worster, C. W. & A. F,	6.30	3.00	9.30
	$12.60	$6.00	$18.60

1956 UNCOLLECTED TAXES

Merrill, Edgar	3.75		3.75

Selectmen's Report

TOWN OFFICERS' SALARIES

TOWN MANAGER

Robert S. York		$4,384.67

SELECTMEN

W. B. McClain	$ 25.00	
V. A. Larson	25.00	
F. C. Davis	25.00	
S. W. Fish	25.00	
R. W. Ross	25.00	
		$ 125.00

ASSESSORS

W. B. McClain	$ 249.00	
V. A. Larson	25.00	
F. C. Davis	96.00	
S. W. Fish	68.00	
R. W. Ross	76.00	
		$ 514.00

INCIDENTALS PAID

Treasurer:		
George Roberts	$ 25.00	
Rowena Porter	250.00	
		$ 275.00
Town Clerk		75.00
Fire Wards		
J. D. MacKenzie	25.00	
Chas. Morrill, Sr.	25.00	
		50.00

Health Officer		25.00
Health Nurse		410.00
Surveyor of Wood, Bark and Lumber		
Charles M. Foulkes	20.00	
Assessors' and Selectmen's Expense	32.71	
		52.71
Advertisement	27.63	
Town Manager's Expense	410.57	
Refund 1959 Tax	35.10	
Town Reports	154.50	
Postage	62.48	
Registry of Deeds	108.65	
Workmen's compensation	486.00	
Insurance	1,001.36	
Hall rent	10.00	
Porcupine Bounty	5.00	
Bonds	90.00	
Road Signs	21.39	
Miscellaneous	40.78	
Water Tub	5.00	
Vacation Pay	99.00	
Bank charges	18.18	
Notary Public	25.25	
Milo Printing Company	31.80	
Maine Municipal Association	104.00	
Freight	165.75	
Elections	148.00	
Holiday pay	78.15	
Vital Statistics	36.50	
Incidentals	430.23	
Office Expense	3,297.21	
		$6,892.53
		$12,803.91
Appropriation taken from Excise Tax	9,166.11	
Credits	777.45	
Health Nurse Appropriation	425.00	
		$10,368.56
Overdraft to Summary		$ 2,435.35

OFFICE EXPENSE BREAKDOWN

Maine Register	$ 20.60
Rowena Porter	1,480.00
Supplies	513.04
N. E. Tel. & Tel.	303.10
Bangor Hydro	57.00
1959 Audit	291.47
Corp. Pleasant River Lodge	450.00
Brownville Water District	14.00
Composing Assessment Books	168.00
	$3,297.21

ABATED	AMOUNT	TYPE	REASON
Forrest, Ernest	3.00	Poll	Over 70, April 1
Lundin, August	3.00	Poll	Over 70, Apr. 1
Ladd, Harry	3.00	Poll	Over 70, April 1
Mack, Walter & Alberta	72.00	Real	Error in assessment
Applebee, C. D.	3.00	Poll	Over 70, April 1
Henderson, Robert B.	2.40	Real	Error in assessment
Bushway, Arthur	3.00	Poll	Over 70, April 1
Dow, George	3.00	Poll	Over 70, April 1
Tewksbury, H. Eugene	3.00	Poll	Over 70, April 1
Artus, Lucia	2.40	Personal	Error in assessment
Lovejoy, T. E.	4.80	Pers.	Error in assessment
Grant, Arthur Jr.	3.00	Poll	Paid in Bangor
Roberts, George	2.40	Pers.	Error in Assessment
Rendzia, Walyer	4.80	Pers.	Error in assessment
Ryder, Pearly	13.06	Real	Error in assessment

ABATEMENT FOR THE YEAR 1958

Lichtman, Louis, heirs	11.00	Real	Uncollectible

ADMINISTRATION

Appropriation (taken from excise tax)		
	$9,166.11	
Credits	1,202.45	
		$10,368.56
Town Manager	$4,384.67	
Office Expense	3,297.21	
Incidentals	3,595.32	
Town Officers' expense	1,526.71	
		12,803.91
Overdraft to summary		$2,435.35

DRY HYDRANT

Appropriation (1959 balance)	$1,074.29
Balance to summary	$1,074.29

MAIN STREET HYDRANT

Appropriation (1959 balance)	$1,000.00
Balance to summary	$1,000.00

CIVIL DEFENSE

Appropriation	$ 200.00
Expended	292.21
Overdraft to summary	$ 92.21

HYDRANT RENTAL

Appropriation	$ 270.00
Expended	$ 270.00

STREET LIGHTS

Appropriation	$2,500.00
Expended	2,536.00
Balance to summary	$ 14.00

VILLAGE FIRE DEPT.

Appropriation	$1,500.00	
Credits	48.08	
		$1,548.08
Expended		1,604.89
Overdraft to summary		$ 56.81

JUNCTION FIRE DEPT.

Appropriation	$1,500.00
Expended	1,493.98
Balance to summary	$ 6.03

BROWNVILLE JUNCTION FIRE ALARM SYSTEM

Appropriation	$ 600.00
Expended	$ 600.00

INSURANCE

Appropriation	$ 250.00
Expended	$ 250.00

GARBAGE

Appropriation		$1,635.00
Expended		1,570.80
Balance to summary		$ 64.20

TOWN DUMP

Appropriation		$ 550.00
Expended		611.64
Overdraft to summary		$ 61.64

CEMETERY MAINTENANCE

Appropriation	$ 500.00	
1959 balance	1,698.07	
Credits	1,640.25	
		$3,838.32
Expended		2,462.32
Carried forward to summary		$1,376.00

LAND FOR CEMETERIES

1959 balance	$1,316.37	
Credits	370.00	
Carried forward to Summary		$1,686.37

1959 HEALTH CLINIC

Appropriation	$ 272.50
Expended	$ 272.50

1960 HEALTH CLINIC

Appropriation	$ 300.00

Expended		169.91
Balance to summary		$ 130.09

TOWN ROADS

Appropriation	$5,000.00	
Credits	81.32	
		$5,081.32
Expended		5,164.10
Overdraft to summary		$ 82.78
Available from State		$2,873.26

WINTER ROADS

Appropriation	$6,500.00	
Credits	1,307.75	
		$7,807.75
Expended		7,794.39
Balance to summary		$ 13.36

BUSHES

Appropriation	$ 500.00
Expended	331.70
Balance to Summary	$ 168.30

SIDEWALKS

Appropriation	$ 500.00	
Credits	103.29	
		$ 603.29
Expended		676.50
Overdraft to summary		$ 73.21

TAR ACCOUNT

Appropriation	$4,500.00	
Credits	672.25	
		$5,172.25

Expended		4,956.60
Balance to summary		$ 215.65

TOWN ROAD IMPROVEMENT

Appropriation		$2,873.26
Expended		$2,873.26

STATE AID CONSTRUCTION

Appropriation		$1,332.00
1959 Overdraft		767.17
Carried forward to summary		$ 564.83

TOWN POOR

Appropriation	$2,500.00	
Credits	11.00	
		$2,511.00
Expended		1,706.19
Balance to summary		$ 804.81

STATE POOR

Credits		$1,720.98
1959 Overdraft forwarded	$ 316.52	
Expended	1,513.96	
		$1,830.48
Overdraft carried forward to Summary		$ 109.50

OTHER TOWN'S POOR

Credits	$ 160.01

1959 Overdraft forwarded		$ 160.01

AID TO DEPENDENT CHILDREN

Appropriation		$1,600.00
Expended		1,197.90
Balance to summary		$ 402.10

PUBLIC LIBRARY

Appropriation	$ 500.00	
Credit	46.62	
		$ 546.62
Expended		$ 546.62

JUNCTION PLAYGROUND

Appropriation		$ 100.00
Expended		85.01
Balance to summary		$ 14.99

VILLAGE PLAYGROUND

Appropriation		$ 100.00
Expended		98.80
Balance to summary		$ 1.20

HIGHWAY EQUIPMENT

Appropriation	$1,000.00
1959 balance	1,962.37
Credits	7,820.86

	$10,783.23
Expended	10,047.43
Carried forward to Summary	$ 735.80

TOWN GARAGE

Appropriation - 1959 balance	$ 472.40
Expended	452.74
Balance to summary	$ 19.66

WITHHOLDING TAX

Credits	$14,478.34
Expended	$14,478.34

GROUP INSURANCE DEDUCTIONS

Credits	$ 175.95
Expended	$ 175.95

GROUP INSURANCE - TOWN'S SHARE

Appropriation	$ 50.00
Expended	190.40
Overdraft to summary	$ 140.40

SOCIAL SECURITY DEDUCTIONS

Credits	$ 754.24
Expended	687.13
Carried forward to summary	$ 67.11

SOCIAL SECURITY - TOWN'S SHARE

Appropriation		$ 550.00
Expended		690.35
Overdraft to summary		$ 140.35

PENQUIS DEVELOPMENT

Appropriation		$ 35.00
Expended		$ 35.00

MEMORIAL DAY

Appropriation	$ 50.00	
1959 balance	38.72	
		$ 88.72
Expended		71.78
Balance to summary		$ 16.94

HONOR ROLL

Appropriation	$ 50.00	
1959 balance	50.00	
		$ 100.00
Expended		83.00
Balance to summary		$ 17.00

BLACK FLY AND MOSQUITO CONTROL

Appropriation	$1,000.00	
Credit	24.75	
		$1,024.75
Expended		1,023.75
Balance to summary		$ 1.00

DUTCH ELM AND SHADE TREE CARE

Appropriation	$ 500.00
Expended	$ 500.00

INTEREST

Appropriation	$ 200.00	
1959 balance	470.89	
Credits	551.33	
		$1,222.22
Expended		793.16
Balance to summary		$ 429.06

1960 COUNTY TAX

Appropriation	$4,838.00
Expended	$4,838.00

GENERAL EDUCATION

Appropriation	$59,534.32	
1959 balance	1,975.87	
Credits	53,561.17	
Intereston school fund	45.00	
Transfer from School Matching Federal Act	1,000.00	
		$116,116.36
Expended		112,554.34
Carried forward to summary		$3,562.02

SCHOOL REPAIRS

Appropriation	$2,500.00	
Credits	83.57	
		$2,583.57

Expended	2,538.57
Balance to summary	$ 45.00

PHYSICAL EDUCATION (HEAT & SHOWERS)

Appropriation	$6,000.00
Expended	3,057.23
Carried forward to summary	$2,942.77

SNOW REMOVAL ON SCHOOL GROUNDS

Appropriation	none
Expended	$ 83.80
Balance to summary	$ 83.80

PERPETUAL CARE FUNDS UNINVESTED AS OF
FEBRUARY 1, 1961
AS ACCEPTED BY THE LEGISLATIVE BOARD

PINE TREE CEMETERY - BROWNVILLE JUNCTION

George A. Moran	Lot 25, Row f on 4th St. -Bates	$ 100.00
Rose I Washburn	Lot 11, Row N on 7th St.	100.00
George Carle	Lot 8, Row M	25.00
John Zelkan	Lot 13, on 5th St.	100.00
Daniel E. Washburn	Lot 10 on 7th St.	100.00
Wilhelmina Wood	Lot 12 on 4th St.	100.00
D. D. Caulfield	Lot 5 on 7th St.	100.00
William Thomas	Lot 18 on 5th St.	100.00
George H. McGuire	Lot 14 on 5th St.	100.00
Alvin Knox, heirs by Donald Knox	Lot 7 on Row M	30.00

Not accepted,; part payment put in savings account with Merrill Trust Company

BROWNVILLE VILLAGE CEMETERY

A. Bisson, Jr.	Lot 232 on F St.-F.B. Olsen lot	500.00
Ada Gerry Chase	Lot 114 on J St.	100.00
Hannah I. Swan	Lot 20 on I St.-W. J. Thomas lot	100.00
E. P. Peters	Lot 204 on Y St.-Wm. Peters lot	100.00
Esther A. Larson	Lot 261 on B St.	100.00
Hester Page	Lot 36 on 5th St. - B. Page lot	50.00
		$1,775.00

BALANCE SHEET

Cash	$23,277.15	Notes Payable	$20,000.00
Deferred School App.	20,000.00	Accounts Payable	19.67
1960 Taxes	8,457.52	Cemetery Trust Funds Uninvested	165.87
1959 Taxes	69.16	Social Security	67.11
1958 Taxes	16.20	State Aid road	564.83
1957 Taxes	18.60	Highway Equip.	735.80
1956 Taxes	3.75	Elem. & Sec'ry Schools	3,562.02
1959 Tax Liens	640.23	Heat & Showers	2,981.34
Tax Acquired property	86.45	Cemetery maintenance	1,376.00
Town owned prop.	2,500.00	Trust fund principal	24,710.00
Accounts receivable	109.50	Excess invested funds	1,631.89
Trust fund investments	26,146.02	Land for cemetery	1,686.37
Trust fund deposit	30.00		
Due from general fund	165.87		
	$81,518.65		$57,500.90
	57,500.90		
	$24,017.75	Unappropriated surplus	

TAX ACQUIRED PROPERTY

Humphrey Chadbourne	$ 16.25	
Thomas Johnson	4.32	
C. C. Stamford, heirs	64.65	
		$ 84.65

TOWN OWNED PROPERTY NOT USED IN TOWN BUSINESS

Wood Lots	$1,000.00	
Rooney and Carter Property	1,500.00	
		$2,500.00
		$2,584.65

OTHER TOWN'S FIRE DEPT.

Appropriation	None
Expended	79.00
Overdraft to summary	$ 79.00

Report of Treasurer

Cash balance February 15, 1960		$38,486.02
Cash Receipts:		
1960 Excise	$7,493.93	
1961 Excise	1,956.58	
1960 Taxes	94,525.30	
1960 Supplemental Tax	403.20	
1959 Taxes	2,055.22	
1959 Supplemental Tax	142.88	
1957 Taxes	2.57	
1956 Taxes	10.40	
1959 Tax Liens	1,285.02	
1958 Tax Liens	366.87	
1957 Tax Liens	128.10	
1956 Tax Liens	102.86	
1954 Tax Liens	108.42	
Town Owned Property	1,245.00	
Temporary Loans	10,000.00	
Cemetery Trust Funds	1,805.00	
Office Expense	38.72	
Incidentals	488.73	
Village Fire Dept.	48.08	
Cemeteries	1,640.25	
Land for Cemetery	370.00	
Town Roads	81.32	
Winter Roads	1,307.75	
Sidewalks	103.29	
Tar Account	672.25	
Town Road Improvement	2,873.26	
Town Poor	11.00	
State Poor	1,720.98	
Other Towns' Poor	160.01	
Education	53,561.17	
School Repairs	83.57	
Public Library	46.62	

Highway Equipment	7,820.86	
Withholding Tax	13,946.94	
Group Insurance	169.35	
Social Security	674.75	
Black fly & mosquito control	24.75	
Interest	551.33	
		$208.026.33
		246,512.35
Paid on Warrants 1 to 51		223,235.20
Cash balance February 1, 1961		$23,277.15

Respectfully submitted,
ROWENA PORTER
Treasurer

1959 UNCOLLECTED TAX LIENS

Name	Tax	Int. on Tax	Lien Demand	Lien Costs	Total
Arbo, Neil	$ 133.42	$ 5.16	$ 1.00	$ 4.60	$ 144.18
Bagley, M. R,, heirs of	91.08	2.73	1.00	4.60	99.41
Chadbourne, Maude	5.06	.13	1.00	4.60	10.79
Forrest, Ernest	35.26	1.81	1.00	4.60	42.67*
Forrest, Norman	14.39	.61	1.00	4.60	20.60
Gosselin, Henry	8.43	.27	1.00	4.60	14.30
Kazlaskas, Peter	46.00	1.15	1.00	4.60	52.75*
MacKenzie, Ronald & Doretta J.	106.26	3.19	1.00	4.60	115.05*
McLaughlin, William	18.90	.69	1.00	4.60	25.19
Monahan, Albert	47.78	1.97	1.00	4.60	55.35
Nicols G. O. M.	53.15	1.59	1.00	4.60	60.34
Owens, F. W.	70.38	2.11	1.00	4.60	78.09
Paulson, Annie V.	10.12	.25	1.00	4.60	15.97
	$ 640.23	$ 21.66	$ 13.00	$ 59.80	$ 734.69

Town Clerk's Report

Births	34
Marriages	16
Deaths	37

Dog tax paid to the State:

Males	84
Spayed Females	39
Females	11

Attest:

CELESTIA M. VALE
Town Clerk

Public Library

Money from Town of Brownville		$ 500.00
Stipend from State of Maine		46.62
		$ 546.62
Paid Out:		
Masonic Lodge for Rent	$ 300.00	
Books bought in 1960	65.49	
Magazines for 1960	29.80	
Paid Librarians	97.40	
Electricity	24.72	
		517.41
On hand		$ 29.21

Respectfully submitted,

BLANCHE E. CHASE
Sec'y and Treasurer

Brownville Junction Fire Ward's Report

Town Manager, Selectmen and Citizens of Brownville Junction:

During the year I have made 14 inspections and also assisted the Fire Chief in Fire Drills at both Schools.

Respectfully submitted,

J. D. McKENZIE
Fire Ward for Brownville Jct.

Junction Fire Department Report

February 1, 1960 to February 1, 1961

1 House Fire at Brownville
3 Grass Fires
1 Car Fire
1 Trailer Fire
1 Truck Fire
1 Chimney Fire
1 Farm House Fire at Brownville
1 Furnace Fire

We inspected both Schools and held Fire Drills at both Schools. We held a one-week training on Pumps and Ladders last fall.

Respectfully submitted,

ALVIN JIPSON
Fire Chief

Brownville Fire Department Report

Fires from Feb. 15, 1960 to Feb. 15, 1961:

Homes	3
Chimney	6
Auto	2
Grass	1
Trailer	1

Respectfully submitted,

A. GRANT, Chief
D. McLAUGHLIN, Sec'y and Treasurer

Health & Sanitation

To the Selectmen and Citizens of the Town of Brownville, Maine:

I, as Health Officer, wish to submit the following report:

Contagious diseases reported from March 1960 to March 1961 were:

Scarlet Fever	5 cases
Chicken Pox	4 cases

Paul Lamontagne and Gary Doiron were reappointed as Plumbing inspectors.

Respectfully submitted,

ROBERT C. CLARK
Health Officer

Education

Ralph Perry	Term expires 1961
Donald Sawtell	Term expires 1962
Douglas Blue	Term expires 1963

MAINTENANCE ACCOUNT

Resources

Unexpended balance, February 1960	$1,975.87	
Interest on School Fund	45.00	
Appropriation, School maintenance	53,125.06	
Appropriation, Administration	3,809.26	
Appropriation, School Insurance	1,200.00	
Appropriation, Health Service	300.00	
Appropriation, Apparatus & Equip.	600.00	
Appropriation, Matching Fund	1,000.00	
State Subsidy	42,412.00	
State Subsidy, Prof. Credits	450.00	
Total		$104,917.19

TRANSPORTATION

Barnard Plantation	$ 540.00	
Boy Scouts of America	9.00	
Brownville Junction Elem. School	5.00	
State of Maine	1,989.00	
		$2,543.00

TUITION

Barnard, Elementary	$ 462.50
Secondary	789.81
Williamsburg, Elementary	4,303.64
Secondary	1,842.89
T.5 - R.9, Elementary	253.77
Mrs. Alden Ladd	40.11

Total Tuition		$7,692.72

INSTRUCTION

Dues, M.T.A. and N.E.A.	$ 390.00	
Washington National Insurance Co.	2.24	
Total Instruction		$ 392.24

SUPPLIES

Brownville Junction High School	$ 39.15	
Pitney-Bowes, Inc., refund	16.25	
Pleasant River Lodge No. 163	15.81	
Total Supplies		$ 71.21
Total Resources		$115,616.36

Expenditures

ADMINISTRATION

Superintendent's Salary	$2,422.86	
School Committee	75.00	
Secretary's Salary	1,240.36	
Office Rent	47.00	
State School Board Association	12.50	
Travel - Convention, out of state	58.34	
Total Administration		$3,856.06

INSTRUCTION

Elementary Teachers	$45,413.05	
Secondary Teachers	31,946.88	
Home Economics	3,688.43	
Illness	896.00	
Total Instruction		$81,944.36

TEXTBOOKS

Elementary Textbooks		$1,408.37	
Secondary Textbooks		635.12	
Secondary Library		284.26	
Federal Matching Fund		49.08	
Total Textbooks			$2,376.83

TEACHING SUPPLIES

Elementary Supplies		$1,028.54	
Secondary Supplies		2,815.51	
Secondary Laboratory		100.00	
Home Economics Supplies		129.04	
Federal Matching Fund	195.34		
Secondary	703.95	899.29	
			$4,972.38

HEALTH SERVICES

Medical Inspection	$ 300.00	
Total Health Services		$ 300.00

TRANSPORTATION

1954 Chev. - Driver	$ 840.00	
1954 Chev. - Expense	796.07	
1957 Chev. - Driver	840.00	
1957 Chev. - Expense	611.98	
Travelall - Driver	558.00	
Travelall - Expense	434.49	
Total Transportation		$4,080.54

JANITORS

Elementarv Janitors	$2,679.73

Secondary Janitors	2,584.43	
Total Janitors		$5,264.16

UTILITIES

Water, Elementary	$ 165.82	
Secondary	137.16	
Lights, Elementary	439.19	
Secondary	694.69	
Telephone, Elementary	83.55	
Secondary	170.70	
Total Utilities		$1,691.11

FUEL

Elementary Fuel	$2,325.37	
Secondary Fuel	1,582.48	
Total Fuel		$3,907.85

OPERATIONAL SUPPLIES

Elementary Supplies	$ 569.81	
Secondary Supplies	599.83	
Total Operational Supplies		$1,169.64

INSURANCE

Elementary Insurance	$1,154.25	
Secondary Insurance	577.12	
Total Insurance		$1,731.37

EQUIPMENT

Instructional	$ 760.04	
Total Equipment		$ 760.04

Total Expenditures	$112,054.34
Total Resources	115,616.36
Balance forward	$3,562.02

REPAIRS

Appropriation	$2,500.00
Donald Brewer, restitution for damages by boys	45.00
Total Receipts	$2,545.00

Expenditures

Overdraft forwarded, February 1960	$ 92.93
Acme Wholesalers, Inc.	44.12
Applebee, Herbert	2.50
Bangor Roofing & Sheet Metal Co.	1,304.00
Bragg, N. H. & Sons	78.33
Bragg, Sidney M.	145.60
Dean's Electric Service	238.26
Dunning, R. B.	72.36
Eichel, Aubrey S.	298.50
Fox & Ginn, Inc.	1.05
Gray, Owen & Son	18.60
Jenkins, Clarence	2.00
Jones, Webber	15.00
Kinney Hardware Co.	5.05
Knowles, M. M.	4.22
Knox, Michael	16.00
Lundin, Rudolph	17.50
Maine Cement Products Co.	76.97
Milo School Dept.	1.50
Milo Sport Shop	13.80
Penobscot Paint Products Co.	4.70
Perkins, C. E.	32.50
Perry, Nelson	17.50

Rice & Miller Co.	6.92	
Russell, William	2.00	
Tanguay, Richard	1.50	
Weston, John	1.50	
Woodman, C. Company	23.66	
Total Expenditures		$2,538.57
Balance forwarded to Surplus		$ 6.43

HEAT AND SHOWERS

Appropriation $6,000.00

Expenditures

Artus Hardware Company	$ 24.58	
B. & A. R. R. Co.	26.83	
Bailey, H. A. Lumber Co.	96.48	
Bangor Roofing & Scheet Metal Co.	120.00	
Bragg, Sidney M.	131.75	
Builders Supply Co.	80.00	
Dean's Electric Service	262.03	
Dunning, R. B.	605.00	
Eichel, Aubrey S.	188.02	
Horne, M. C. & Sons, Inc.	1,224.21	
Jones, Webber	65.00	
Kinney Hardware Co.	59.76	
Milo, Town of	63.02	
Sears, Roebuck and Co.	53.29	
Soule Glass & Paint Co.	18.69	
Total Expenditures		$3,018.66
Balance forwarded to Heat & Showers		$2,981.34

RECREATION

Appropriation $ 500.00

Expenditures

Recreational Director	$ 500.00

EDUCATION

To the School Committee, Parents, Citizens and Officials of the Town of Brownville:

It is with pleasure that I submit my annual report of your schools.

Enrollment by Grades and Buildings

	B'ville Sept. '60	B'ville Jct. Sept. '60	Total
Grade I	17	20	37
Grade II	8	17	25
Grade III	17	23	40
Grade IV	10	19	29
Grade V	11	22	33
Grade VI	10	24	34
Grade VII		39	39
Grade VIII		40	40
Total Elem.	73	204	277
Grade IX		36	36
Grade X		23	23
Grade XI		47	47
Grade XII		27	27
Total Secondary		133	133
Total Enrollment	73	337	410
Total Average Daily Membership 1959-1960			421

Accreditation

The faculty, school committee and others have worked diligently to accomplish meeting the requirements as set up by the State Department of Education. We have met many obstacles but I firmly believe that your school will be one of the first, if not the first, accredited high school in the county. You are to be commended for your cooperation and attitude for better facilities and you have a right to be proud of your school. I am making a report to the State Department of Education and I believe that you will hear directly from them.

Guidance

A search was made for a person to assume the duties of guidance and truthfully none could be found which we would consider as being acceptable. We have now decided that to produce this service from the ranks of the teachers that we now have is our best solution. We know the ability of and the respect for those chosen, Mrs. Greta Connors and Mr. Philip Adams. Either of these will not find it difficult to meet the requirements for part time guidance certification. I believe that for boys and girls at your school that we shall have a very good guidance program. This meant the hiring of another classroom teacher, Mr. David Sailor.

Heating System

There was much searching done to select a system of heating and ventilating which would be ideal. This was found but was voted out at a special town meeting.

After inspecting the one described, the committee decided to follow the suggestion of the same engineer who designed the expansion of the system at the primary school.

The work will be done in stages, the first being to correct all

faults with the present boiler and burner. Then modernizing the system for the entire building. This will consist of three zones each of which will be controlled by a separate thermostat.

Elementary Grades

The teachers and pupils are making satisfactory progress and the interest which the parents have shown in their children's work is very beneficial.

Insurance Commissioner

An article in your town warrant will provide for reconsideration of the request of the Insurance Commissioner.

It has been a pleasure to work for the improving of your schools and I, personally, wish to express my appreciation to the faculty, school committee, citizens, parents, and all others who have assisted in any way to help the school improve during the past year.

Respectfully submitted,

/s/ REGINALD H. DORITY
Superintendent of Schools

Tuberculosis and Health

To the citizens and selectmen of Brownville, I hereby present a brief report of the work of the Piscataquis County Tuberculosis and Health Association for the period of Jan. 1 to Dec. 31, 1960:

Good health is an asset that pays dividends throughout life. Preventing and healing sickness is the aim of public health workers throughout the country. Today so many illnesses are preventable that much emphasis is placed on health education. Cooperation is the keynote to success in your community health program.

School Health:

Health examinations were given to the pupils in the alternate grades, with special attention given to those going out for sports, by Dr. Curtis, the school physician. Cards were sent to parents when conditions needing attention were found. Dental hygiene continues to be the number one offender, but it is worth noting that more pupils are apparently receiving more adequate dental care now than were five years ago.

Immunizations against diphtheria, tetanus, and polio were offered. While most of the children in your schools are protected against these diseases there are a few who are not. Parents are urged to have their children have their immunizations either through the school health program or from their own family physician.

The audiometer is used to test the hearing of the pupils. Parents are notified when a hearing loss is found.

Home visits are made throughout the year for many and varied reasons.

The cooperation of the teachers and the parents is greatly appreciated by the school nurse.

Tuberculosis Control:

Tuberculosis is not "almost conquered". There are still thousands of undiscovered cases that are a constant source of danger to you and to your family.

More research is needed. Better drugs remain to be discovered before tuberculosis will be wiped out. And most important of all, the unknown cases must be found and treated.

Your local Piscataquis County Tuberculosis and Health Association is working with the local and state doctors and health authorities that this may be accomplished.

Your cooperation and assistance is necessary for the total success of this program.

Respectfully submitted,

EILEEN BONSEY, R.N.
Pisc. County Tuberculosis
and Health Association

Report of Public Health Nurse

Maine Department of Health and Welfare
Division of Public Health Nursing, Bureau of Health

Annual Report of Public Health Nursing Services in Brownville for the Year 1960

Public Health, in simple terms, is the sum total of the health of individuals and families living in a community. An organized program for public health is one that offers those individuals and families every possible chance of living and enjoying life, free from the handicaps of preventable disease and disability. In more formal terms, the objective of a public health program is to bring to all the people the benefits of modern medical and related sciences including the care and rehabilitation of the sick and disabled, the promotion of healthful living, and the prevention and control of disease.

A number of people are involved in the attaining of this objective. All together they make up a "health team". The public health nurse is an essential member of this team. She shares in planning and action with other workers in the fields of health, education and welfare; with physicians, hospitals, clinics; with school personnel; with citizen groups. One of her important function is coordination with the others involved to provide public health services to individuals , families, and community. Citizens of the community are also essential members of the health team. Alert to the health needs of their community, taking their share of responsibility to meet these needs, their contribution as health workers is indispensable to the effectiveness of the public health program. A vital, dynamic, working "health team" in the local community strengthens the public health not only of that community, but also of the State and the Nation.

A series of two Child Health Conferences has been held this year, sponsored by the Junior Welfare Club, in Brownville

Village. These conferences are for well infants and preschool children. There was a total attendance of fifty-one children. Twenty-seven children received physical examinations by a physician. Four children were immunized against diphtheria, whooping cough and tetanus; twenty-five against polio and twelve against smallpox.

The Parent Teachers Association sponsored a series of three Child Health Conferences in Brownville Junction with a total attendance of eighty-eight infants and preschool children. 26 children received physical examinations by a physician. Twenty two children were immunized against diphtheria, whooping cough and tetanus; forty-four against polio and five against smallpox. We are hoping, with your continued cooperation, to hold these conferences again next year or as often as seems necessary.

Home visits were made to expectant mothers, infants and preschool children for care and instruction and to stress the importance of medical care when needed. Your Public Health Nurse also makes visits to adults and the aged to demonstrate or help in arranging for care when needed. When health problems are brought to the attention of the District Health Office, home visits are made to help with their solution.

The State Department of Health and Welfare conducted clinics for consultation and medical care. These included Orthopedic, Cardias, Speech, Pediatric, Mental Health, Hard of Hearing and Mentally Retarded Preschool Children Clinics. Cases are referred to these clinics through the family physician. The nurse follows these cases to help arrange for appointments and interpret clinic recommendations.

I would like to thank the town officials, physicians, health officer and the volunteer workers without whose help our work would be less effective.

Respectfully submitted,
/s/ ZILLAH M. FARMER, R.N.
Public Health Nurse

COMMENTS BY CIVIL DEFENSE DIRECTOR

Since taking over as C.D. director from Mr. York, we have changed personnel, reshaped the plan, and organized more tightly. The C.D. staff has held meetings, had several alerts, and is in general as well prepared as possible at the present time.

Every Wednesday evening, radiation reports are sent to the state communication center - this is just a precaution taken for the public's benefit.

In 1958 we spent $7.20 and received $112.50 worth of merchandise from government surplus goods. In 1959 we received $4,688.57 for $365.30 and the use of the ton and a half Chevrolet for a small deposit only. In 1960 $557.98 of town money procured $13,877.70 in surplus property. This is a terrific saving and the town has benefited greatly by being associated with the federal, state and county overall C.D. plan. However, we lack several items needed to preserve our own safety as well as to satisfy the requirements of state and federal agencies as to the preparedness of our town. First and most important is two-way radio. This is a must in C.D. operations and would be of great benefit to the town in general governmental activities. This equipment is necessary to maintain our eligibility on the surplus program - but mainly we will need it for our own protection, use and peace of mind.

As to the future, we plan to keep on training, and meeting, and being prepared at all times.

One more word regarding my staff. As you probably know, this is a volunteer service and I think we owe them a vote of thanks.

In closing let me state our slogan: "PREPAREDNESS MEANS SURVIVAL".

Respectfully submitted,
MALCOLM STOCKWELL

Warrant

To Robert S. York, or any other Constable in the Town of Brownville, the County of Piscataquis, and the State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Brownville, qualified to vote in town affairs to assemble at the Brownville Junction High School Gymnasium on the twentieth day of March A.D. 1961 at seven o'clock in the evening then and there to act upon the following articles, namely:

Art. 1. To choose a moderator to preside over said meeting.

Art. 2. To choose three tellers to receive, sort and count votes.

Art. 3. To choose a town clerk for the ensuing year.

Art. 4. To choose all necessary town officials and fix their compensations for the ensuing year.

A. One or more Selectmen
B. Treasurer
C. Fire Wards
D. One or more members of the School Committee.

Art. 5. To see if the town will fix a date when taxes shall be due and payable, and see if the town will fix a rate of interest to be charged on taxes unpaid after said date.

Art. 6. To see if the town will vote that the excise tax collected from vehicles be credited to the general government accounts.

Art. 7. To see what sum of money, if any, the town will

vote to raise and appropriate for insurance.

Approp. 1960	Selectmen's Recom.	Budget Co. Rec.
$250.00	$1,500.00	$1,500.00

Art. 8. To see what sum of money, if any, the town will vote to raise and appropriate for general government accounts as follows:

Approp. 1960		Budget Com. Rec.
	A. Town Manager	
Excise	B. Town Officers	
Tax	C. Office Expense	Excise Tax
	D. Interest	
	E. Incidentals and Miscellaneous Expense	

Art. 9. To see if the town will vote to re-appropriate the unexpended balances:

A. Cemetery Funds Uninvested	$ 165.87
B. Social Security Withheld	67.11
C. State Aid Road	564.83
D. Highway Equipment	735.80
E. Elementary and Secondary Schools	3,562.02
F. Heat and Showers	2,981.34
G. Cemetery Maintenance	1,376.00
H. Land for Cemetery	1,686.37

Art. 10. To see what sum of money, if any, the town will vote to raise and appropriate for the support of the Penquis Development Association or act anything thereon.

Approp. 1960	Selectmen's Recom.	Budget Com. Rec.
$35.00	$35.00	

Art. 11. To see what sum, if any, the town will vote to raise and appropriate for the Maine Publicity Bureau.

Approp. 1960	State Request	Budget Com. Rec.
None	$100.00	

Art. 12. To see what action the town wishes to take in regard to Health Program in Brownville.

A. To continue the participation with the Piscataquis County Tuberculosis and Health Ass'n.

B. To participate on the State Program.

Budget Com. Rec.
B. State Program

Art. 13. To see what sum of money, if any, the town will vote to raise and appropriate for the Health Program in Brownville.

Approp. 1960	Recom. 1961
$425.00	$ 320.00

Art. 14. To see what action the town wishes to take in regard to a town dump.

A. To locate a centralized dump on town owned property located between route 11 and Pleasant River. Formerly owned by E. H. Ladd.

B. To continue with the present locations.

Art. 15. To see what sum of money, if any, the town will vote to raise and appropriate for town dumps.

Approp. 1960	Selectmen's Recom.	Budget Com. Rec.
$550.00	A. $1,000.00	
	B. $ 600.00	

Art. 16. To see what sum of money, if any, the town will vote to raise and appropriate for Health and Sanitation.

Approp. 1960		Budget Com. Rec.
$1,635.00	Garbage	$1,635.00

Art. 17. To see what action the town wishes to take in regard to having two new hydrants installed.

A. One near the residence of Daniel Washburn on Front Avenue.

B. One near the residence of Roland York on Van Horne Avenue.

Art. 18. To see what sum of money, if any, the town will vote to raise and appropriate for hydrant rental at Brownville Junction.

Approp. 1960	Recom. 1961
$270.00	$ 540.00

Art. 19. To see what sum of money, if any, the town will vote to raise and appropriate for the following:

Approp. 1960		Recom. 1961
$1,500.00	Brownville Village Fire Dept.	$1,500.00
None	Brownville Village Hose Fund	300.00
$1,500.00	Brownville Jct. Fire Dept.	$1,500.00
$2,500.00	Street Lights	3,063.00
$ 200.00	Civil Defense	800.00

Art. 20. To see if the town will vote to authorize the Selectmen to expend any revenue received from town owned property for repairs and capital improvement of town owned property.

Budget Com. Rec.
Yes

Art. 21. To see what sum of money, if any, the town will vote to raise and appropriate for highway accounts as follows:

	Approp. 1960	Recom. 1961
A. Town Roads	$5,000.00	$5,000.00
B. Winter Roads	6,500.00	6,500.00
C. Cutting Bushes	500.00	300.00
D. Tar Account (Surplus)	4,500.00	3,500.00
E. Sidewalks	500.00	500.00
F. Highway Equipment	1,000.00	1,000.00
G. Town Garage	None	None

Art. 22. To see what sum of money, if any, the town will vote to raise and appropriate for State Aid construction (in addition to amounts regularly raised for the care of ways, highways and bridges) under the provision of section 25 to 29 Chap-

ter, R.S. 1944 as amended.

Approp. 1960	Recom. 1961
$1,332.00	$1,200.00

Art. 23. To see if the town will vote to borrow $6,600.00 for State Aid Construction in anticipation of 1962 and 1963 money.

Art. 24. To see what sum of money, if any, the town will vote to raise and appropriate for accounts as follows:

Sel. Recom.		Approp. 1960	Recom.'61
	A. B'ville Village Playground	$ 100.00	$ 100.00
	B. B'ville Junction Playground	None	100.00
	C. Cemetery Maintenance	500.00	500.00
	D. Memorial Day	50.00	100.00
	E. B'ville Junction Honor Roll	50.00	100.00
	F. Interest on School Fund	45.00	45.00
	G. Dutch Elm Disease and		
$500.00	Shade Tree Care	500.00	No Recom.
	H. 1961 Health Clinic	300.00	200.00
	I. Public Library	500.00	500.00

Art. 25. To see what action the town wishes to take in regard to more adequate Police Protection.

Art. 26. To see what sum of money, if any, the town will vote to raise and appropriate for Police Protection.

Selectmen's Recom.	Budget Com. Rec.
$300.00	None

Art. 27. To see what sum of money, if any, the town will vote to raise and appropriate for Charity accounts as follows:

Select. Rec.		Approp. 1960	Recom. '61
$2,500.00	A. Town Poor	$2,500.00	$2,000.00
	B. Aid to Dependent Children	1,600.00	1,600.00

Art. 28. To see if the town will vote to raise and appropriate the sum of $888.76 to pay off the principal of the ministerial

School Fund.

Budget Com. Rec.
None

Art. 29. To see if the town will vote to raise and appropriate the sum of $2,000.00 for debt retirement.

Art. 30. To see what sum of money, if any, the town will vote to raise and appropriate to pay Social Security on town employees

Approp. 1960	Recom. 1961
$550.00	$ 750.00

Art. 31. To see what sum of money, if any, the town will vote to raise and appropriate to pay Group Insurance on town employees.

Approp. 1960	Recom. 1961
$50.00	$ 200.00

Art. 32. To see what sum of money, if any, the town will vote to raise and appropriate for damages and sidewalks on Route #11 in the urban area at Brownville Junction.

Recom. 1961
$3,000.00

Art. 33. To see what sum of money, if any, the town will vote to raise and appropriate for repairs and equipping the 1952 Reo Truck purchased through Civil Defense for the purpose of a tank truck and pumper for Fire Protection.

Recom. 1961
$2,000.00 to be taken from surplus.

Art. 34. To see what sum of money, if any, the town will vote to raise and appropriate for spraying Brownville and Brownville Junction for the control of mosquitoes and black flies.

Approp. 1960	Recom. 1961
$1,000.00	None

Art. 35. To see if the town will vote to accept, in trust, the following sums, income from the same to be used for the perpetual care of cemetery lots herewith listed:

PINE TREE CEMETERY - BROWNVILLE JUNCTION, ME.

George A. Moran	$100.00
Rose I Washburn	100.00
George Carle	25.00
John Zelkan	100.00
Daniel E. Washburn	100.00
Wilhelmina Wood	100.00
D. D. Caulfield	100.00
William Thomas	100.00
George H. McGuire	100.00
Fred B. Olsen	500.00
Ada Gerry Chase	100.00
Hannah I. Swan	100.00
E. P. Peters	100.00
Esther A. Larson	100.00
Hester Page	50.00

Art. 36. To see what action the town will take on the report of the committee appointed to investigate the feasibility of a long range program for more adequate water supply and fire protection for Brownville Village.

Art. 27. To see what action the town will take on the report of the committee appointed to promote a program for a public wharf and parking lot at or near Knight's Landing on Schoodic Lake.

Art. 38. To see what action the town will take to fill vacavcies that exist or may exist on the Budget Committee for the ensuing year.

Art. 39. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any Real Es-

tate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds for such property, or act anything thereon.

Art. 40. To see if the town will vote to close North Street from Center Street intersection to a point about one hundred feet east of the residence of Guilford Vickers to all motor traffic from December 1st. to April 1st. for the purpose of providing a safe hill for children.

Art. 41. To see what sum of money the town will vote to raise and appropriate for Education as follows:

Approp. 1960		Recom. 1961
$53,125.06	School Maintenance	$50,570.99
3,809.26	Administration	4,096.22
300.00	Health Services	300.00
2,500.00	Repairs	2,500.00
1,200.00	Insurance	1,731.37
600.00	Apparatus and Equipment	600.00
500.00	Recreation	None
1,000.00	Federal Matching Fund	None

Art. 42. To see if the town will vote to raise and appropriate a sum of money to replace the 1954 Chevrolet School Bus. (School Committee suggest $4,000.00)

Art. 43. To see if the town will vote to raise and appropriate the sum of $500.00 for recreation. (No amount is included in the school budget for this service).

Art. 44. To see what sum of money the town wishes to raise and appropriate to install sprinkler systems in one or more of the school buildings, estimates as follows:

Grinnell Company estimate: Total

Brownville Village $3,000.00 requires 6" pipe (?)

$3,400.00

Brownville Junction			
Elementary	$4,000.00	$ 0.00	4,000.00
Brownville Jct. High	5,500.00	requires 6" pipe (?)	
			6,100.00

Art. 45. To see what action the town wishes to take on building codes and revising of the town by-laws as may be needed.

Art. 46. To see what action the town will take on any other business that may legally come before this meeting.

The Selectmen of the Town of Brownville, Maine give notice that they will be in session in the Town Office of Brownville from 9 A.M., E.S.T. to 12 noon E.S.T. on March 18, 1961 A. D. for the purpose of correcting the list of voters and from 6:30 P.M., E.S.T. to the end of Town Meeting on March 20, 1961 at the Brownville Junction High School Gymnasium.

Given under our hands this day of March 1961 A.D.

W. B. McCLAIN
V. A. LARSON
S. W. FISH
R. W. ROSS
Selectmen of Brownville

STATE OF MAINE

State Department of Audit

Augusta

March 30, 1960

Board of Selectmen
Brownville,
Maine

Gentlemen:

In accordance with Chapter 90-A, Revised Statutes of 1954, an audit has been conducted of the financial records of the Town of Brownville for the fiscal year ended February 15, 1960.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting and was conducted by Auditor S. S. Davis of the State Department of Audit.

The audit analysis included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections, incorporated in this report, present the results of the Town's financial operations for the period indicated.

Respectfully submitted,

Michael A. Napolitano

State Auditor

MAN:lf

C O M M E N T S

TOWN OF BROWNVILLE

FEBRUARY 16, 1959 TO FEBRUARY 15, 1960

****

An audit of the financial records of the Town of Brownville has been completed for the fiscal year ended February 15, 1960. The audit consisted of an examination of the records maintained by the Selectmen, Tax Collector, Treasurer and other municipal officials.

The examination included a review of cash transactions and an analysis of available funds and expenditures. The results are incorporated in the following text, exhibits and schedules.

The fiscal year's operations showed that the net departmental overdrafts amounted to $727.36, per the following summary:

Departmental Operations:	
Overdrafts	$4,391.44
Unexpended Balances	3,664.08
Net Overdrafts	$ 727.36

Tax abatements made in the current year were the major factors contributing to the amount carried to surplus. Included in the abatements was an item of $2,205.60 for a 1952 personal tax.

ASSETS . . . . The cash balance of $38,486.02 was verified by reconciliation of statements furnished by the depositories.

Accounts receivable of $476.53 consisted of current year charity expenditures due from the State and other municipalities.

Taxes receivable totaled $4,110.01, of which $4,047.49 represented current year's uncollected accounts. The balance of $62.52 included prior years' accounts dating from 1956.

Tax liens and tax acquired property amounted to $597.83 and $423.45 respectively.

Town owned property amounted to $3,278.38, of which $2,006.46 was the town's investment in the Rooney Property. During the current and prior years, repairs and improvements to this property amounted to $2,213.99 and rent income credits totaled $207.53.

LIABILITIES . . . . Accounts payable of $4,838.00 represented the county tax assessment. It was ascertained that payment of the tax was overlooked prior to the year end closing; however, the tax had been paid in full at the date of audit.

RESERVES . . . . The appropriation accounts showed a net unexpended balance of $9,298.88, representing various operating account balances and overdrafts carried forward to the ensuing year in accordance with legal requirements and/or customary practice.

Unremitted payroll deductions due governmental agencies totaled $617.4 Cemetery perpetual care funds of $395.50 received during the year were uninvested at February 15, 1960.

SURPLUS . . . . The unappropriated surplus amounted to $32,216.75, a decrease of $5,118.66 for the year. The change was occasioned principally by an appropriation for tarring roads and the net departmental overdrafts.

DEBT FUND . . . . The debt fund, incorporated in the balance sheet as a separate fund, reflects outstanding school construction notes amount ing to $22,000.00. The notes were issued in 1956 and mature $2,000.00 annually with interest at the rate of 2.9% per annum.

TRUST FUNDS . . . . Trust fund principals totaled $22,975.00 and a gain on investment transactions amounted to $1,631.89 at the year end. With the exception of $395.00 due from the general fund, the funds wer invested in various type stocks.

GENERAL . . . . The townspeople authorized the transfer of excise tax revenue to the general government accounts.

SCOPE OF AUDIT

The system of internal control was reviewed as pertained to the handli of cash and other matters of financial concern. Count of cash was mad and records checked to determine the accuracy of recording cash transactions.

Cash accounts were verified by reconciliation of statements furnished by the depositories. Verifications were utilized, on a test basis, to determine the correctness of recorded assets and liabilities.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and canceled checks were examined for a selected period. Excise tax collections were verified with the copies of receipts retained by the collector. Surety bond coverage was reviewed.

Trust fund investments were physically examined. Education account balances were reconciled with records of the Superintendent of Schools.

In our opinion, subject to the foregoing comments, the accompanying statements and supporting information present fairly the financial position of the town at February 15, 1960, and the results of its operations for the year then ended.

TOWN OF

BALANCE

**

	February 15, 1960
GENERAL	
ASSETS	
Cash (Schedule A-1)	$38,486.02
Accounts Receivable (Schedule A-2)	476.53
Taxes Receivable (Schedule A-3)	4,110.01
Tax Liens (Schedule A-4)	597.83
Tax Acquired Property (Schedule A-5)	423.45
Town Owned Property (Schedule A-6)	3,278.38
TOTAL	$47,372.22
DEBT	
ASSETS	
Amount Necessary to Retire Notes from Future Revenue	$22,000.00
TRUST	
ASSETS	
Investments (Schedule A-8)	$24,211.39
Due from General Fund (Schedule A-8)	395.50
TOTAL	$24,606.89

BROWNVILLE

SHEET

**

		February 15, 1960
FUND		
LIABILITIES, RESERVES AND SURPLUS		
Liabilities:		
Accounts Payable		$ 4,838.00
Reserves:		
Departmental Balances Carried (Exhibit D)	$9,298.88	
Withholding Tax	531.40	
Social Security	79.49	
Group Insurance	6.60	
Cemetery Funds - Uninvested	395.50	
Prepaid Taxes	5.60	
Total Reserves		10,317.47
Surplus:		
Unappropriated (Exhibit C)		32,216.75
TOTAL		$47,372.22

FUND	
LIABILITIES	
Notes Payable (Schedule A-7)	$22,000.00

FUNDS	
LIABILITIES	
Principals (Schedule A-8)	$22,975.00
Excess - Invested Funds (Schedule A-8)	1,631.89
TOTAL	$24,606.89

EXHIBIT D

TOWN OF BROWNVILLE

STATEMENT OF DEPARTMENTAL OPERATIONS

YEAR ENDED FEBRUARY 15, 1960

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	Balances 2/16/59	Appropri-ations	Cash Receipts	Other Credits	Total	Cash Disburse-ments	Other Charges	...BALANCES... Lapsed Unexpended (Overdrafts)	Forward at 2/15/60
GENERAL GOVERNMENT									
Town Manager				$ 3,605.11	$ 3,605.11	$ 3,605.11			
Office Expense			$ 4.68	3,020.94	3,025.62	3,025.62			
Incidentals			497.35	2,738.95	3,236.30	3,236.30			
Town Officers and Expense				1,197.75	1,197.75	1,197.75			
			502.03	10,562.75	11,064.78	11,064.78			
PROTECTION									
Dry Hydrant	$1,074.29				1,074.29				$1,074.29
Hydrant - Main Street	1,000.00				1,000.00				1,000.00
Hydrant Rental		$ 200.00			200.00	235.00		($ 35.00)	
Village Fire Department		1,500.00			1,500.00	1,956.05		(456.05)	
Junction Fire Department		1,500.00	243.20		1,743.20	1,695.55		47.65	
Street Lights		2,525.00			2,525.00	2,298.75		226.25	
Civil Defense		200.00			200.00	169.05		30.95	
	2,074.29	5,925.00	243.20		8,242.49	6,354.40		(186.20)	2,074.29
HEALTH AND SANITATION									
Garbage Disposal		1,600.00			1,600.00	1,601.60		(1.60)	
Town Dump		700.00			700.00	479.80		220.20	
Public Health Nurse		300.00			300.00	300.00			
		2,600.00			2,600.00	2,381.40		218.60	
HIGHWAYS AND BRIDGES									
Town Roads		5,000.00	14.80		5,014.80	4,857.79		157.01	
Winter Roads		1,500.00			1,500.00	1,173.94		326.06	
Plowing and Sanding - State Aid and Town Ways		4,500.00	1,290.25		5,790.25	6,111.53		(321.28)	
Bushes		500.00			500.00	411.20		88.80	
Repairing Sidewalks		1,000.00	7.88		1,007.88	1,012.19		(4.31)	
Tar Account			185.55	4,500.00	4,685.55	4,746.38		(60.83)	
Snow Removal - State Highway		360.00			360.00	360.00			
Town Road Improvement			1,740.82		1,740.82	1,740.82			
State Aid Construction	(2,214.78)	1,332.00	2,064.60		1,181.82	1,948.99			(767.17)
	(2,214.78)	14,192.00	5,303.90	4,500.00	21,781.12	22,362.84		185.45	(767.17)
HIGHWAY EQUIPMENT									
Town Owned Equipment		1,000.00	9,191.61		10,191.61	8,229.24			1,962.37
CHARITY									
Town Poor		2,500.00	178.67		2,678.67	2,324.41		354.26	
Aid to Dependent Children		1,600.00			1,600.00	1,533.24		66.76	
		4,100.00	178.67		4,278.67	3,857.65		421.02	

EXHIBIT D Con't.

	Balances 2/16/59	Appropri-ations	Cash Receipts	Other Credits	Total	Cash Disburse-ments	Other Charges	...BALANCES... Lapsed Unexpended (Overdrafts)	Forward at 2/15/60
EDUCATION									
Common and Secondary Schools	$1,479.80	$56,966.94	$49,911.41	$ 45.00	$108,403.15	$106,427.28			$1,975.87
Repairs	2,310.53	2,500.00	29.05		4,839.58	4,932.51			(92.93)
Recreation		500.00			500.00	500.00			
	3,790.33	59,966.94	49,940.46	45.00	113,742.73	111,859.79			1,882.94
RECREATION									
Village Playground	126.52	100.00			226.52	231.02		($ 4.50)	
Junction Playground	100.00	100.00			200.00	100.00			100.00
Public Library		500.00	35.00		535.00	535.00			
	226.52	700.00	35.00		961.52	866.02		(4.50)	100.00
DEBT AND INTEREST									
Interest on School Fund		45.00			45.00		$ 45.00		
General - Interest		625.00	635.53	27.36	1,287.89	817.00			470.89
Notes Payable		2,000.00			2,000.00	2,000.00			
		2,670.00	635.53	27.36	3,332.89	2,817.00	45.00		470.89
SPECIAL ASSESSMENTS									
County Tax		4,838.00			4,838.00		4,838.00		
Overlay		965.82			965.82			965.82	
		5,803.82			5,803.82		4,838.00	965.82	
CEMETERIES									
Maintenance	1,437.65	500.00	1,542.50		3,480.15	1,782.08			1,698.07
Land	974.37		342.00		1,316.37				1,316.37
	2,412.02	500.00	1,884.50		4,796.52	1,782.08			3,014.44
UNCLASSIFIED									
Town Garage		600.00	.74		600.74	128.34			472.40
Rooney Property	(384.61)		207.53	2,006.46	1,829.38	1,829.38			
Carter Property			195.00		195.00			195.00	
Vern Hutchin's Property			12.36		12.36			12.36	
Group Insurance		50.00	143.33		193.33	194.72		(1.39)	
Social Security		550.00			550.00	567.27		(17.27)	
Penquis Development		35.00			35.00	35.00			
Memorial Day		50.00			50.00	11.28			38.72
Honor Roll		50.00			50.00				50.00
Insect Control		1,000.00	111.00		1,111.00	1,110.00		1.00	
Excise Taxes				10,819.67	10,819.67		10,427.39	392.28	
Abatements							3,489.21	(3,489.21)	
Supplemental Taxes				579.68	579.68			579.68	
	(384.61)	2,335.00	669.96	13,405.81	16,026.16	3,875.99	13,916.60	(2,327.55)	561.12
TOTAL	$5,903.77	$99,792.76	$68,584.86	$28,540.92	$202,822.31	$175,451.19	$18,799.60	($ 727.36)	$9,298.88

STATE OF MAINE

State Department of Audit

Augusta

February 28, 1961

Board of Selectmen
Brownville,
Maine

In accordance with Chapter 90-A, Revised Statutes of 1954, an audit has been conducted of the financial records of the Town of Brownville for the period ended February 1, 1961.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting and was conducted by Auditor C. G. Hawes of the State Department of Audit.

The audit analysis was on a basis consistent with that of the preceding year, and included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections, incorporated in this report, present the results of the Town's financial operations for the period indicated.

Respectfully submitted,

M. A. Napolitano

Michael A. Napolitano
State Auditor

MAN:lf

C O M M E N T S

TOWN OF BROWNVILLE

FEBRUARY 16, 1960 TO FEBRUARY 1, 1961

****

An audit of the financial records of the Town of Brownville has been completed for the period ended February 1, 1961. The audit consisted of an examination of the records maintained under the supervision of the Town Manager, Treasurer, Tax Collector and other municipal officials.

Operations for the period showed that the net unexpended departmental balance lapsed amounted to $2,223.95, per the following summary:

Departmental Operations:	
Unexpended Balances	$5,620.86
Overdrafts	3,396.91
Net Unexpended Balance	$2,223.95

Revenue derived from the overlay and supplemental taxes and unexpended balances in the protection and charity accounts were the principal factors contributing to the amount lapsed to surplus. The major overdraft occurred in the incidental account.

* * * *

The following comments pertain to the accompanying financial statements and to the scope of audit.

ASSETS . . . . The general fund cash balance of $23,277.15 was on deposit in the Merrill Trust Company, Milo, Maine and the Eastern Trust and Banking Company, Bangor, Maine at February 1, 1961.

Accounts receivable of $109.50 represented reimbursable expenditures made for state welfare cases.

Taxes receivable totaling $8,565.23 consisted principally of unpaid current year accounts of $8,457.52. The balance of $107.71 contained prior years' taxes dating from 1956.

Tax liens and tax acquired property amounted to $640.23 and $84.65 respectively. Town owned property consisting of the Rooney property and two wood lots is being carried at a value of $2,500.00.

LIABILITIES . . . . Unremitted 1961 excise tax of $19.67 due the County of Piscataquis and social security deductions of $67.11 were the only recorded general fund liabilities.

RESERVES . . . . The appropriation accounts showed an unexpended balance of $10,906.36, representing various operating account balances carried forward to the ensuing year in accordance with legal requirements and/or customary practice.

SURPLUS . . . . The unappropriated surplus amounted to $24,017.75, a decrease of $8,199.00 for the period. This change was occasioned principally by town authorized appropriations for current operations, less the net unexpended departmental balance lapsed.

DEBT FUND . . . . The debt fund, incorporated in the balance sheet as a separate fund, shows the school construction notes of $20,000.00 which mature $2,000.00 annually with interest at the rate of 2.9% per annum.

TRUST FUNDS . . . . Trust fund principals totaled $24,710.00 and gains on investment transactions amounted to $1,631.89. With the exception of $165.87 due from the general fund, the funds were invested in various types of stock and a bank deposit.

DEPARTMENTAL ACCOUNTS . . . . The departmental operating accounts showed an increase of $3,302.60 in funds raised by taxation, as compared with the preceding year. A larger appropriation for education was the major item responsible for the increase.

The departmental balances carried forward to the ensuing year increased by $1,607.48, as compared with the balances at the start of the year. Increases in the education and highway account balances and decreases in the protection and equipment account balances, were the principal factors contributing to the change.

GENERAL . . . . The townspeople authorized the use of excise tax revenue for general government accounts, and also appropriations from surplus for tar and physical education accounts.

SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern.

Cash accounts were verified by reconciliation of statements furnished by the depositories or by direct confirmation. Verifications were utilized, on a test basis, to determine the correctness of recorded assets and liabilities.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and canceled checks were examined for a selected period.

Excise tax collections were verified with the copies of the receipts retained by the collector. Education account balances were checked with the Superintendent of Schools. Trust fund transactions were reviewed and investments verified. Surety bond coverage was examined.

In our opinion, subject to the foregoing comments, the accompanying statements and supporting information present fairly the financial position of the Town at February 1, 1961, and the results of its operations for the period then ended.

TOWN OF

COMPARATIVE

**

	February 1, 1961	February 15, 1960
		GENERAL
ASSETS		
Cash on Hand and in Bank	$23,277.15	$38,486.02
Accounts Receivable	109.50	476.53
Taxes Receivable	8,565.23	4,110.01
Tax Liens	640.23	597.83
Tax Acquired Property	84.65	423.45
Town Owned Property	2,500.00	3,278.38
TOTAL	$35,176.76	$47,372.22
		DEBT
ASSETS		
Amount Necessary to Retire Debt From Future Revenue	$20,000.00	$22,000.00
		TRUST
ASSETS		
Securities	$26,146.02	$24,211.39
Time Deposit	30.00	
Due from General Fund	165.87	395.50
TOTAL	$26,341.89	$24,606.89

EXHIBIT A

BROWNVILLE

BALANCE SHEET

**

	February 1, 1961		February 15, 1960	
FUND				
LIABILITIES, RESERVES AND SURPLUS				
Liabilities:				
Accounts Payable	$ 19.67		$ 4,838.00	
Withholding Taxes			531.40	
Social Security	67.11		79.49	
Group Insurance			6.60	
Total Liabilities		$ 86.78		$ 5,455.49
Reserves:				
Departmental Balances Carried (Exhibit D)	10,906.36		9,298.88	
Cemetery Funds - Uninvested	165.87		395.50	
Prepaid Taxes			5.60	
Total Reserves		11,072.23		9,699.98
Surplus:				
Unappropriated (Exhibit C)		24,017.75		32,216.75
TOTAL		$35,176.76		$47,372.22
FUND				
LIABILITIES				
Notes Payable		$20,000.00		$22,000.00
FUNDS				
LIABILITIES				
Principals		$24,710.00		$22,975.00
Gain on Security Transactions		1,631.89		1,631.89
TOTAL		$26,341.89		$24,606.89

TOWN OF BROWNVILLE

STATEMENT OF DEPARTMENTAL OPERATIONS

PERIOD ENDED FEBRUARY 1, 1961

****

	Balances 2/16/60	Appropri-ations	Cash Receipts	Other Credits	Total	Cash Disbursements	Other Charges	.....BALANCES..... February 1, 1961 Lapsed	Carried
GENERAL GOVERNMENT									
Town Manager				$ 4,384.67	$ 4,384.67	$ 4,384.67			
Office Expense			$ 38.72	3,258.49	3,297.21	3,297.21			
Town Officers and Expense				1,116.71	1,116.71	1,116.71			
Incidentals			488.73	656.74	1,145.47	3,595.32		($2,449.85)	
			527.45	9,416.61	9,944.06	12,393.91		(2,449.85)	
PROTECTION									
Dry Hydrant	$1,074.29				1,074.29			1,074.29	
Hydrant - Main Street	1,000.00				1,000.00			1,000.00	
Hydrant Rental		$ 270.00			270.00	270.00			
Village Fire Department		1,500.00	48.08		1,548.08	1,604.89		(56.81)	
Junction Fire Department		1,500.00			1,500.00	1,493.98		6.02	
Other Towns Fire Department						79.00		(79.00)	
Fire Alarm System - Brownville Junction		600.00			600.00	600.00			
Insurance		250.00			250.00		$250.00		
Street Lights		2,550.00			2,550.00	2,536.00		14.00	
Civil Defense		200.00			200.00	292.21		(92.21)	
	2,074.29	6,870.00	48.08		8,992.37	6,876.08	250.00	1,866.29	
HEALTH AND SANITATION									
Garbage Disposal		1,635.00			1,635.00	1,570.80		64.20	
Town Dumps		550.00			550.00	611.64		(61.64)	
Public Health Nurse		425.00			425.00	410.00		15.00	
Health Clinic 1960		300.00			300.00	169.91		130.09	
Health Clinic 1959		272.50			272.50	272.50			
		3,182.50			3,182.50	3,034.85		147.65	
HIGHWAYS AND BRIDGES									
Town Roads		5,000.00	81.32		5,081.32	5,164.10		(82.78)	
Winter Roads		6,500.00	1,307.75		7,807.75	7,794.39		13.36	
Cutting Bushes		500.00			500.00	331.70		168.30	
Sidewalks		500.00	103.29		603.29	676.50		(73.21)	
Tar Account			672.25	4,500.00	5,172.25	4,956.60		215.65	
Town Road Improvement Fund			2,873.26		2,873.26	2,873.26			
State Aid Road	(767.17)	1,332.00			564.83				564.83
	(767.17)	13,832.00	5,037.87	4,500.00	22,602.70	21,796.55		241.32	564.83
HIGHWAY EQUIPMENT									
Town Owned Equipment	1,962.37	1,000.00	7,820.86		10,783.23	10,047.43			735.80
CHARITIES									
Town Poor		2,500.00	11.00		2,511.00	1,706.19		804.81	
Aid to Dependent Children		1,600.00			1,600.00	1,197.90		402.10	
		4,100.00	11.00		4,111.00	2,904.09		1,206.91	

EXHIBIT D
Cont'd.

	Balances 2/16/60	Appropriations	Cash Receipts	Other Credits	Total	Cash Disbursements	Other Charges	.....BALANCES..... February 1, 1961 Lapsed	Carried
EDUCATION									
Common and Secondary Schools	$1,975.87	$ 60,534.32	$53,561.17	$ 45.00	$116,116.36	$112,554.34			$ 3,562.02
School Repairs	(92.93)	2,500.00	45.00		2,452.07	2,445.64		$ 6.43	
Physical Education Equipment			38.57	6,000.00	6,038.57	3,057.23			2,981.34
Snow Removal on School Grounds						83.80		(83.80)	
	1,882.94	63,034.32	53,644.74	6,045.00	124,607.00	118,141.01		(77.37)	6,543.36
LIBRARY									
Public Library		500.00	46.62		546.62	546.62			
RECREATION									
Village Playground		100.00			100.00	98.80		1.20	
Junction Playground	100.00				100.00	85.01		14.99	
	100.00	100.00			200.00	183.81		16.19	
INTEREST									
General	470.89	200.00	551.33	2.14	1,224.36	793.16		431.20	
On School Fund		45.00			45.00		$ 45.00		
	470.89	245.00	551.33	2.14	1,269.36	793.16	45.00	431.20	
MUNICIPAL INDEBTEDNESS									
School Note		2,000.00			2,000.00	2,000.00			
CEMETERIES									
Maintenance	1,698.07	500.00	1,640.25		3,838.32	2,462.32			1,376.00
Land	1,316.37		370.00		1,686.37				1,686.37
	3,014.44	500.00	2,010.25		5,524.69	2,462.32			3,062.37
SPECIAL ASSESSMENTS									
County Tax		4,838.00			4,838.00	4,838.00			
Overlay		658.54			658.54			658.54	
		5,496.54			5,496.54	4,838.00		658.54	
UNCLASSIFIED									
Supplemental Taxes				546.08	546.08			546.08	
Abatements							136.86	(136.86)	
Town Garage	472.40				472.40	452.74		19.66	
Group Insurance		50.00			50.00	190.40		(140.40)	
Social Security		550.00			550.00	690.35		(140.35)	
Penquis Development		35.00			35.00	35.00			
Memorial Day	38.72	50.00			88.72	71.78		16.94	
Honor Roll	50.00	50.00			100.00	83.00		17.00	
Insect Control		1,000.00	24.75		1,024.75	1,023.75		1.00	
Dutch Elm Disease and Shade Tree Care		500.00			500.00	500.00			
	561.12	2,235.00	24.75	546.08	3,366.95	3,047.02	136.86	183.07	
TOTALS	$9,298.88	$103,095.36	$69,722.95	$20,509.83	$202,627.02	$189,064.85	$431.86	$2,223.95	$10,906.36

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Public Health Nurse 54
Health Officer 42
Public Library 38
Selectmen 19
Supt. of Schools 43
Tax Collector 13
Town Clerk 37
Town Manager 9
Treasurer 34

FIRE ALARM SIGNALS BROWNVILLE JUNCTION

No. 11 SHOPS, COAL SHED, STORES, BOX CARS
One long blast - one short blast

No. 12 B & A TO CENTER STREET
One long blast - two short blasts

No. 13 CENTER STREET TO RIVER
One long blast - three short blasts

No. 21 BROWNVILLE ROAD TO RIVER
Two long blasts - one short blast

No. 22 BROWNVILLE ROAD WEST TO B & A TRACKS
Tow long blasts - two short blasts

No. 23 ACROSS THE RIVER
Two long blasts - three short blasts

No. 30 ALL CALLS OUT OF TOWN
Three long blasts only

WHISTLE WILL BE REPEATED THREE TIMES FOR FIRES
FOR CHIMNEY FIRES SIGNALS WILL BE BLOWN ONCE

C.P.R. AUXILIARY FIVE LONG BLASTS REPEATED IN FIVE MINUTES.

3 Blasts	BROWNVILLE VILLAGE
2 Blasts	CHIMNEY FIRE
1 Blast	CHIEF CALL
4 Blasts	OUT OF VILLAGE
5 Blasts	NO SCHOOL AT 7 A.M.

ANNUAL REPORT

TOWN OF

Brownville

MAINE

1961-1962

ANNUAL REPORT

of the

Town Officers

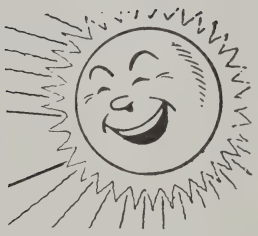
of the Town of

BROWNVILLE

MAINE

Year Ending February

1962



BURR PRINTING COMPANY, BANGOR, MAINE

IMPORTANT

All Taxpayers should read the following and comply with it:

Section 36, Chapter 92, Revised Statutes of Maine, 1954.

Before making an assessment, the Assessors shall give seasonable notice in writing to the inhabitants, by posting notification in some public place in the town, or shall notify them, in such other way as the town directs, to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such, or any non-resident owner, after being reasonable requested thereto by the Assessors, does not bring in such list, he is thereby barred of his right to make application to the Assessors or the County Commissioners for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed. The request upon non-resident owners may be proved by a notice sent by mail directed to the last known address of the taxpayer or given by any other method that brings notice home to the taxpayer.

TOWN OFFICERS
ELECTED

Moderator
PHILIP ADAMS

Town Clerk
CELESTIA M. VALE

Selectmen, Assessors and Overseers of the Poor

W. B. McLAIN, Chairman	Term expires 1962
V. A. LARSON	Term expires 1963
R. W. ROSS	Term expires 1963
S. W. FISH	Term expires 1964
S. W. RUGALE	Term expires 1964

Treasurer
ROWENA PORTER

School Committee

DONALD SAWTELL	Term expires 1962
DOUGLAS BLUE	Term expires 1963
RALPH PERRY	Term expires 1964

BY APPOINTMENT

Superintendent of Schools
REGINALD H. DORITY

Town Manager, Road Commissioner, and Tax Collector
ROBERT S. YORK CLAYTON R. BRAGDON

Tree Warden
ERNEST L. PERCIVAL

Health Officer
ROBERT C. CLARK

Plumbing Inspectors
GARRY DOIRON PAUL LAMONTAGNE

Fire Wards

J. D. McKENZIE
CHARLES MORRILL, SR.

Surveyor of Wood, Bark and Lumber

ERNEST L. PERCIVAL

Auditor

STATE DEPARTMENT OF AUDIT

Sealer of Weights and Measures

U. S. HAMLIN

Constables

MILTON SMITH
WALTER McCLAIN
ROBERT S. YORK
ROBERT CLARK
ARTHUR GRANT
PETER DUBEY
CHARLES MORRILL, SR.
J. D. McKENZIE
ALVIN JIPSON
ALLEN MacDONALD
DONALD BREWER
ROWENA PORTER
C. R. BRAGDON

Budget Committee

JACK WELCH	Term expires 1962
CELESTIA M. VALE	Term expires 1962
FLORA STUBBS	Term expires 1962
ALBION FARNHAM	Term expires 1963
HUGH D. MARR	Term expires 1963
DONALD STICKNEY	Term expires 1964
HENRY GRAVES	Term expires 1964

Committee to Investigate Water Supply and Fire Protection—Brownville Village

W. B. McCLAIN
V. A. LARSON
S. W. FISH
R. W. ROSS
S. W. RUGALE
DONALD STICKNEY, Chr.
E. L. PERCIVAL
DONALD SAWTELL
HENRY GRAVES
ALVIN JIPSON

Committee to Investigate Public Landing

W. B. McCLAIN
V. A. LARSON
S. W. FISH
R. W. ROSS
S. W. RUGALE
JOSEPH DAVIS
JOHN COBB
BENJAMIN KNIGHT
ROBERT SEARLES, Chr.
E. L. PERCIVAL

Tellers at Last Annual Meeting

MRS. ALICE GRAVES
MRS. DOROTHY GUEST
MRS. HARRIET ROSS

Trustees of the Brownville Junction Water District

HADDEN RICHARDSON, 1964
DONALD BREWER, 1963
ANGUS MacDONALD, 1962

Trustees of the Brownville Village Water District

EARL GERRISH, JR., 1964
DONALD STICKNEY, 1963
DONALD KNOX, 1962

Trustees and Officers of Brownville Free Public Library

TYLER ARTUS, President	Term expires 1963
PEARL LAVERTY, 1st Vice President	Term expires 1964
IVY McCLAIN, 2nd. Vice President	Term expires 1962
CONSTANCE SAWTELL, Secretary & Clerk	Term expires 1963
RUSSELL H. LADD, Treasurer	Term expires 1962

Committee to rebuild Reo Fire Truck

DONALD KNOX
VERNALD LARSON
WILLIAM McLAUGHLIN
SARGE RUGALE
ROBERT YORK

Officers of the Brownville Village Volunteer Fire Dept.

GEORGE H. THIBODEAU, Chief
DONALD E. KNOX, Asst. Chief
TYLER M. ARTES, Secretary or Clerk
TYLER M. ARTES, Treasurer

Officers of the Brownville Junction Volunteer Fire Dept.

ALVIN JIPSON, Chief
J. D. MacKENZIE, Asst. Chief
ALLAN A. MacDONALD, Secretary or Clerk
ALLAN A. MacDONALD, Treasurer

Salaries or wages paid employees for fiscal year (Feb. 1, 1961 to Jan. 31, 1962, inclusive) not listed in other accounts.

Douglas Applebee, highways	$ 36.00
Philip Adams, teacher	4,255.79
Herbert Applebee, highways	37.50
Frederick Avery, highways	9.83
Claude Belanger, teacher	2,975.00
Malcolm Buchanan, teacher	6,021.26
Jessie Boivin, teacher	3,967.33
Ballard Buckley, highways	48.50
George Broadbent, teacher	28.00
George Carle, highways	286.43
Thelma Carver, teacher	3,592.71
Carroll Conley, teacher	4,361.52
Elizabeth Chase, teacher	3,148.79
Greta Connors, teacher	4,928.87
Isable Cudhea, teacher	252.00
M. P. Coburn, highways	152.00
Frederick Clement, highways	17.03
Reginald Dority, Superintendent	2,466.81
Mary Dority, teacher	3,724.05
George Dean, highways	442.50
Harley Dwelley, teacher	1,575.00
Kenneth Ellis, highways	55.00
Annette Ellis, Sec. to Supt.	1,265.14
Arthur Emery, highways	137.00
Sheldon Ellis, highways	17.03
Warena Farnham, teacher	3,830.74
Leon Farrar, highways	123.75
Vaughn Farrar, highways	42.50
Eugene Foss, highways	17.03
Rosamond Golden, teacher	3,023.62
Fred Gould, highways	602.50
Alfred Gray, Jr., highways	11.00
Doris Harris, teacher	78.00
Judith Hall, teacher	6.00
Ruth Hamel, teacher	3,139.91
Frank Hall, teacher	2,230.84

Catherine Hamlin, teacher	220.00
Verdi Hamlin, highways	2,586.53
Alvin Hughes, highways	109.00
Richard Hanson, highways	17.03
John Higgins, highways	19.00
Donald Higgins, highways	96.60
Oscar Hamlin, teacher	30.00
Bertha Jeffery, teacher	3,059.16
Samuel Jones, highways	9.83
Victolia Lord, teacher	4,229.64
Charles Larson, highways	4.40
Doris Lozier, secretary	138.50
Vernald Larson, highways	55.50
Rudolph Lundin, highways	107.00
Willis Leavitt, highways	89.00
Davis Larson, bus driver	272.00
Herschel McCormick, highways	2,532.08
William McLaughlin, highways	181.85
Philip McInnis, highways	89.00
Marcella Madore, teacher	366.00
Freda Melanson, teacher	3,188.49
Arrolyn Newman, teacher	2,230.84
Ena Nelson, teacher	3,754.91
John Ogden, highways	18.00
Carolyn Porter, teacher	3,157.68
Mary Perry, teacher	1,283.74
William Pelkey, bus driver	640.00
Kenneth Pennington, highways	48.50
Anne Place, teacher	60.00
David Pennington, highways	107.00
Isabel Ray, teacher	230.00
Pearle Ryder, teacher	3,678.87
Eleanor Rosebush, teacher	3,653.85
Arlene Rozelle, teacher	174.00
Frederick Rolfe, highways	106.50
Roger Russell, highways	58.93
Edwin Ryan, highways	30.13
Albert Richards, highways	27.00
David Sailor, teacher	3,300.42

Gale Shirley, teacher	836.90
Milton Smith, bus driver & janitor	3,000.00
Milton Smith Jr., janitor	8.00
Ruth Shepardson, teacher	12.00
Terry Stockwell, highways	8.00
Albert Smith, highways	19.00
Earle Swazey, highways	17.03
Warren Stanhope, highways	46.20
Kenneth Thompson, bus driver & janitor	3,350.00
Katherine Trickey, teacher	86.00
William Vale, highways	132.00
Palmer Wilson, teacher	1,655.74
Surie Wharton, teacher	72.00

COMMENTS FROM THE TOWN MANAGER

To the Board of Selectmen and Citizens of Brownville:

As I have been working in Brownville a few weeks, I will say that I will endeavor to the best of my ability to meet the problems as they come up.

I wish to thank you for the reception extended Mrs. Bragdon and myself since coming to Brownville.

Also, I want to thank the citizens who so generously contributed clothing, etc., for the families who lost their belongings in the fire of February 6, 1962.

Respectfully submitted,

CLAYTON R. BRAGDON,

Town Manager

REPORT OF TOWN MANAGER

To the Board of Selectmen and Citizens of Brownville, Maine:

It is my duty and pleasure to submit my third annual report to you and it is with a feeling of deep regret that my work here ends with this report.

Much has been accomplished during the past year which I feel has been a big improvement to the town of Brownville and which shows progress.

The incorporation of the Brownville Public Library, the Village and Junction Fire Departments were brought into effect this past year. This gives each a sound, legal foundation from which to work and develop.

Brownville Junction acquired a new fire alarm and both the Junction and Brownville Village had the red network system installed. This, no doubt, has already proved a great advantage.

In the Highway Department, you will note several big improvements. The construction of another section of State Aid Road leading to Lakeview. This was done with money made available by the State with no added burden to the tax-payers of Brownville. This leaves only about one mile to complete on that road.

The Underpass at Brownville Junction was altered, providing a 14 foot clearance for trailer trucks and other vehicles with high loads. This provides an opportunity for better service to the Junction business district.

The Town Road Improvement money was expended on the road near Herman Smith's residence. This improved the water drainage there which causes a nearly impassable condition each spring.

The Welfare Account compares very favorably with previous years. However, there are some cases where legal decision and possible court action may have to be taken. If Brownville is proven responsible for these cases, they will have to be paid out of a later appropriation.

The Board of Selectmen have had many difficult decisions to make during the past year. I would bring to your attention the meeting held on November 15, 1961 at which time the School Committee and Superintendent of Schools was present. A fire alarm system for all school buildings was discussed and considered by the School Committee and Superintendent necessary. The cost of the system was to be $2,200.00 which would cause an overdraft of $1,400.00 in the School Repair Account. The Superintendent stated that the only major repairs necessary for the coming year was patching the roof of one school building. He assured those present that the coming years appropriation could be reduced by such an amount and he would ask for about $1,100.00. On that assumption, the Board voted to allow the overdraft.

I would like to mention the good work that is being done by the Brownville Economic Development Association under the leadership of Murdo MacDonald. There have been many civic accomplishments since its organization last spring.

At this time, I wish to thank the Board of Selectmen, Town Clerk, Town Treasurer, Economic Development Association, the Fire Departments and the Citizens of Brownville for your patience, consideration and cooperation during the years I served you as Town Manager.

I shall hope for your continued progress.

Respectfully submitted,

ROBERT S. YORK

ASSESSORS' REPORT

VALUATION FOR THE TOWN OF BROWNVILLE

Real Estate, Resident	$608,875.00	
Real Estate, Non-Resident	344,655.00	
Total Real Estate		$ 953,530.00
Personal Estate, Resident	$ 87,330.00	
Personal Estate, Non-Resident	22,780.00	
Total Personal Property		110,110.00
Total Valuation		$1,063,640.00

ASSESSMENT

Valuation x rate		
$1,063,640.00 x .098	$104,236.72	
411 Polls at $3.00	1,233.00	
Commitment		$105,469.72
1961 Supplemental tax		368.04
1960 Supplemental tax		12.00
Plus error in commitment		9.81
		$105,859.57

COMPUTATION OF ASSESSMENT

Appropriations	$ 97,786.58	
County Tax	4,462.50	
Overlay	3,220.64	
		$105,469.72
Plus error in commitment		9.81
1961 Supplemental tax		368.04
1960 Supplemental tax		12.00
Total Commitment		$105,859.57

REPORT OF TAX COLLECTOR

1961 Commitment	$105,469.72	
Plus error in commitment	9.81	
Corrected 1961 commitment	$105,479.53	
1961 Supplemental Tax	368.04	
Overpayment of 1961 Tax	122.56	
		$105,970.13
Cash to Treasurer	$ 97,402.78	
1961 Supplemental collected	271.39	
1961 Abatements	1,506.49	
Transferred to Tax Acquired Property	74.97	
1961 uncollected tax	6,617.85	
1961 supplemental uncollected	96.65	
		$105,970.13

1960 TAXES

Uncollected February 1, 1961		$ 8,457.52
Cash to Treasurer	$ 3,639.05	
Liens to Treasurer	4,793.87	
By abatement	12.00	
Uncollected	12.60	
		$ 8,457.52
1960 Supplemental Tax commitment		$ 12.00
Cash to Treasurer		$ 12.00

1959 TAXES

Uncollected February 1, 1961		$ 69.16
Cash to Treasurer	$ 49.30	
Uncollected	19.86	
		$ 69.16

1958 TAXES

Uncollected February 1, 1961	$ 16.20
Cash to Treasurer	$ 16.20

1957 TAXES

Uncollected February 1, 1961		$	18.60
Cash to Treasurer	$ 9.30		
By abatement	9.30		
		$	18.60

1956 TAXES

Uncollected February 1, 1961	$	3.75
By abatement	$	3.75

1961 EXCISE TAX

Cash to Treasurer	$	9,510.05

1962 EXCISE TAX

Cash to Treasurer		3,267.52
	$	12,777.57

UNORGANIZED TERRITORY

1961 EXCISE TAX

Cash to Treasurer	$	564.80

1962 EXCISE TAX

Cash to Treasurer		81.91
		646.71
Paid to Piscataquis County Treasurer		564.80
Balance carried forward	$	81.91

UNCOLLECTED 1961 TAXES

Name	Real	Personal	Poll	Total
*Abbruzzie, Salvatore	8.52			8.52
Applebee, C. D. & Barbara	73.01	7.35		80.36
Arbo, Neil	183.26	19.60		202.86
*Bain, H. H.		7.35		7.35
*Badger, George			3.00	3.00
*Badger, Lincoln		9.80	3.00	12.80
*Badger, William		4.90	3.00	7.90
Badger, Ernest L.			3.00	3.00
Bob's Service Station (Robert Bryant)	138.18	9.80		147.98

*Bragdon, Roy, Jr.			3.00	3.00
**Bragdon, Paul		9.80	3.00	12.80
**Bryant, Robert	83.79	19.60	3.00	106.39
Burby, George P. & Jeanette T.	161.70	9.80		171.50
Burgoyne, Leroy	43.12		3.00	46.12
Caron, Terrance			3.00	3.00
Caulfield, D. D.		19.60		19.60
Chase, Malcolm			3.00	3.00
Church St. Water Co.	53.90			53.90
Clark, Russell	94.08	7.35		101.43
Doiron, Robert A.	66.14			66.14
Doiron, Garry & Geneva L.		9.80		9.80
*DiCentes, Clara W.	26.13			26.13
*Dubois, E. A.	58.46			58.46
*Earley, A. M.	34.79			34.79
Emery, Arthur	37.24			37.24
Flagg, Paul V. & Marilyn G.	52.94			52.94
*Forrest, Ernest	22.46			22.46
**Forrest, Norman	21.56	9.80		31.36
Fearon, Fannie	75.46			75.46
Files, Leona		7.35		7.35
Garnett, Donald L. & Irma C.	118.58	12.25	3.00	133.83
Gerrish, Charles W. & Helen V.	226.38	7.35	3.00	236.73
Grant, Arthur	96.56			96.56
Grant, Harold		.85	3.00	3.85
Gray, Alfred Sr.	103.39	22.05	3.00	128.44
Gray, Alfred, Jr.		2.28		2.28
**Greeley, F. Leon	134.75	7.35	3.00	145.10
**Green, Harry	167.58	7.35		174.93
*Green, Eleanor		29.40		29.40
*Hamlin, James	20.50			20.50
**Hughes, John	9.80	7.35		17.15
**Heath, Raymond	108.78	9.80	3.00	121.58
*Ireland, Ora		7.35	3.00	10.35
**Joslyn, Floyd		9.80	3.00	12.80
Kirby, F. D.	56.84			56.84
*Ladd, Jack			3.00	3.00
*Latimer, Clifton			3.00	3.00
Leeman, Harold, Sr.	26.95			26.95
**Leeman, John	112.21	4.90		117.11
*Linnell, Faye W.	20.09	9.80		29.80

*Linnell, Ralph W.			3.00	3.00
Lord, Ethel Worcester	80.85			80.85
Lundin, Dolan W. & Thelma R.	51.94	7.35	3.00	62.29
Lyford, John		4.90		4.90
Martin, George	123.48	26.95		150.43
*Martin, Thomas			3.00	3.00
Melanson, Elsie	89.18			89.18
**Monahan, Albert	70.07	7.35	3.00	80.42
Morrill, Charles Sr.	102.11			102.11
*McDonald, Charles H. & Jane M.	51.39			51.39
MacKenzie, Ronald R. & Doretta J.	98.98	9.80		108.78
McClure, Charles	53.90			53.90
McClure, Harold		9.80	3.00	12.80
*McLaughlin, Everett		4.38	3.00	7.38
McLaughlin, William	11.62	7.35	3.00	21.97
McLaughlin, William & Patricia Ann	49.00			49.00
McMillan, Rosa	72.03	7.35		79.38
*Nelson, Mattie	40.18			40.18
*Nason, Roy A. & Ella F.	172.48	9.80	3.00	185.28
*Nickerson, Ruth		7.35		7.35
Nickerson, Norman			3.00	3.00
Nickerson, Theadore A.			3.00	3.00
*Nichols, Homer or any other heirs of Roscoe Nichols	19.60			19.60
Ogden, John K.	49.69			49.69
*Ogden, Arthur		19.60		19.60
Oster, Lew		7.35	3.00	10.35
*Owens, F. W.		7.35	3.00	10.35
Peters, Myrtle		7.35		7.35
Peters, Duane			3.00	3.00
*Prescott, Norman	112.70	9.80		122.50
Prince, A. E.			3.00	3.00
*Roberts, Raymond C. & Nora M.		7.35	3.00	10.35
Rolfe, Ross		12.25	3.00	15.25
Ruest, Joseph	27.44	3.35	3.00	33.79
Ruest, Guy & Edwina	34.79	7.35	3.00	45.14
Russell, William A.	32.50		3.00	35.50
Richards, Henry		7.35		7.35
Russell, Neil			3.00	3.00

Russell, William M. & Gloria G.	99.96	7.35		107.31
Sickler, James		7.35	3.00	10.35
Smith, Herman & Thelma	40.67			40.67
*Splan, Michael			3.00	3.00
*Stineford, W. H.		7.35		7.35
Swazey, Olive	16.85			16.85
*Szarka, Rudolph & Aranka		7.35	3.00	10.35
Tanguay, Margaret	110.21			110.21
Tecza, Stanley	560.56			560.56
Tufts, Myron Gerrish	208.25	9.80	3.00	221.05
**Vachon, Donald	16.17		3.00	19.17
Vincent, Harold F. & Marlene M.	134.75	7.35	3.00	145.10
Wallace, Percy		12.25	3.00	15.25
*Wallace, Sheldon		9.80	3.00	12.80
Williams, John & Addie	53.90	7.80	3.00	64.70
Worster, Clarence W. & Avis F.		7.35	3.00	10.35
Zwicker, Vivian	37.73			37.73
	$5,060.13	565.01	150.00	5,775.14
Non-Resident	842.57	.14		842.71
	$5,902.70	565.15	150.00	6,617.85

NON-RESIDENT

*Ade, Harry G. & Victoria & Schrieber, Arnold	62.57			62.57
*Anderson, Dand		.14		.14
*Bustard, Harry & Marjorie	2.45			2.45
Bugnon, Helen or any other heirs of William Butterfield	73.01			73.01
*Chadbourne, Maude	5.39			5.39
Clark, Maurice	4.90			4.90
Coffin, Britty	288.12			288.12
Fisher, Helen	4.90			4.90
*Hetherington, Mabel	114.17			114.17
Hall, Lucious	19.11			19.11
Kenney, Wilfred E. & Linette M.	24.99			24.99

*Leonard, Adelia R.	43.12		43.12
Levensalor, Mabel	43.12		43.12
Morrill, W. Reid & Eleanor O.	21.56		21.56
*Parson, Erlon	.13		.13
Pelkey, Malcolm	10.78		10.78
Russell, Georgia Osgood	67.13		67.13
Russell, Georgia Osgood	44.31		44.31
*Savage, Barbara	2.73		2.73
*Worcester, Justine	.28		.28
*Zakin, Jacques L.	9.80		9.80
	$842.57	.14	842.71

UNCOLLECTED 1961 SUPPLEMENTAL TAXES

Name		Personal	Poll	Total
*Leeman, John		24.50		24.50
MacKenzie, Otto		17.15		17.15
*Prescott, Norman		24.50		24.50
Rosebush, Paul			3.00	3.00
Sickler, James	Abated	24.50		24.50
*Stineford, William			3.00	3.00
		$ 90.65	6.00	96.65

*Paid in full after January 31, 1962

**Paid in part after January 31, 1962

1960 UNCOLLECTED TAXES

Name	Personal	Poll	Total
*Owens, F. W.	9.60	3.00	12.60

1959 UNCOLLECTED TAXES

Name	Personal	Poll	Total
Hale, George	7.66		7.66
*Owens, F. W.	9.20	3.00	12.20
	$16.86	3.00	19.86

SELECTMEN'S REPORT

TOWN OFFICERS' SALARIES

Town Manager		
Robert S. York		$ 4,629.80
Clayton R. Bragdon		259.59
Selectmen		
W. B. McClain	$ 25.00	
V. A. Larson	25.00	
R. W. Ross	25.00	
S. W. Fish	25.00	
S. W. Rugale	25.00	
		125.00
Assessors		
W. B. McClain	$ 240.00	
V. A. Larson	25.00	
R. W. Ross	84.00	
S. W. Fish	88.00	
S. W. Rugale	72.00	
		509.00
Treasurer		
Rowena Porter		300.00
Town Clerk		
Celestia M. Vale		75.00
Incidentals Paid		
Health Officer, Robert C. Clark		25.00
Assessors' and Selectmen's Expense	$ 25.02	
Surveyor of Wood, Bark & Lumber		
Ernest L. Percival	20.00	
		45.02
Fire Wards:		
J. D. MacKenzie	25.00	
Chas. Morrill Sr.	25.00	
		50.00

Constable fees	28.40	
Town Manager's Expense	362.56	
Porcupine bounty	7.50	
Tax Collector, Town Manager and Treasurer's bond	90.00	
Legal fees	378.91	
Town Clerk's supplies	41.26	
Tax Collector Association and Maine Municipal Association	101.00	
Safe deposit box rent	3.00	
Resolute Grange	2.00	
Vacation and Holiday pay	138.60	
Special Election	84.00	
International City Managers Assn.	15.00	
Registrar of Voters supplies	15.70	
Dog collection fees	9.60	
Vital Statistics	33.00	
Incidentals	52.57	
Water Tub	5.00	
Supplies	94.40	
Office Expense	4,649.74	
		6,112.24
		$ 12,130.65
Appropriation taken from Excise Tax	$ 12,777.57	
Credits	514.37	
	$ 13,291.94	
Transferred to Interest	322.40	
		12,969.54
Balance to summary		$ 838.89

OFFICE EXPENSE BREAKDOWN

N. E. Tel. & Tel.	$ 360.85
Rowena Porter	1,560.00
Bangor Hydro-Electric Co.	71.63
Supplies	748.38
Corp. Pleasant River Lodge	607.50

Brownville Water District	14.00	
Advertisement	20.75	
1960 Audit	337.53	
1960 Town Reports	543.00	
Registry of Deeds	140.25	
Composing Assessment Books	167.00	
Maine Register	20.60	
Maine Statutes	10.50	
Repair of equipment	37.50	
Notary Public	10.25	
		$ 4,649.74

ABATEMENTS FOR THE YEAR OF 1961

Name — Type — Reason		Amount
Babkirk, James & R. Frances—Personal—No Boat	$	4.90
Bacon, Alfred—Poll—Over 70, April 1		3.00
Bangor & Aroostook R. R.—Personal—error in assessment		1,470.00
Brown, Louis—Personal—No Boat		4.90
Burnett, J. E.—Poll—Over 70, April 1		3.00
Chase, Chester—Poll—Non-Resident		3.00
MacDonald, Leon H.—Poll—Non-Resident		3.00
Rosebush, Lawrence—Poll—Non-Resident		3.00
Rogers, Mrs. Mary—Personal—Error in assessment		1.89
Swan, George T. & Cora D.—Personal—Error in assessment		9.80

ABATEMENTS FOR THE YEAR OF 1960

Name — Type — Reason		Amount
Chase, Chester—Poll—Paid in Ashland	$	3.00
Hall, Lucious—Poll—Uncollectible		3.00
Scribner, Charles—Poll—Uncollectible		3.00
Worcester, Ellis—Poll—Not 21 years of age		3.00

ABATEMENTS FOR THE YEAR OF 1957

Name — Type — Reason		Amount
Merrill, Edgar—Personal—Uncollectible	$	6.30
Merrill, Edgar—Poll—Uncollectible		3.00

ABATEMENTS FOR THE YEAR OF 1956

Name — Type — Reason	Amount
Merrill, Edgar—Personal—Uncollectible	$ 3.75

ADMINISTRATION

Appropriation (taken from excise tax)	$ 12,777.57	
Credits	514.37	
		$ 13,291.94
Town Manager	$ 4,889.39	
Office Expense	4,649.74	
Town Officers and expense	1,079.02	
Incidentals	1,512.50	
Transferred to Interest	322.40	
		12,453.05
Balance to Summary		$ 838.89

INSURANCE

Appropriation	$ 1,500.00
Expended	1,629.75
Overdraft to Summary	$ 129.75

REPAIR AND EQUIP 1952 REO TRUCK

Appropriation (from Surplus)	$ 2,000.00	
Expended	988.62	
Balance carried forward		$ 1,011.38

BROWNVILLE VILLAGE FIRE DEPT.

Appropriation	$ 1,500.00
Expended	1,751.35
Overdraft to Summary	$ 251.35

BROWNVILLE VILLAGE HOSE FUND

Appropriation	$ 300.00
Expended	313.60
Overdraft to Summary	$ 13.60

BROWNVILLE JUNCTION FIRE DEPT.

Appropriation		$ 1,500.00
Expended		1,409.02
Balance to Summary		$ 90.98

STREET LIGHTS

Appropriation		$ 3,063.00
Expended		2,550.00
Balance to Summary		$ 513.00

HYDRANT RENTAL

Appropriation		$ 540.00
Expended		309.38
Balance to Summary		$ 230.62

CIVIL DEFENSE

Appropriation	$ 800.00	
Credits	78.50	
		$ 878.50
Expended		163.96
Balance Carried Forward		$ 714.54

GARBAGE

Appropriation		$ 1,635.00
Expended		1,601.60
Balance to Summary		$ 33.40

TOWN DUMP

Appropriation		$ 600.00
Expended		297.40
Balance to Summary		$ 302.60

CEMETERY MAINTENANCE

Appropriation	$ 500.00	
1960 Balance	1,376.00	
Credits	1,657.71	
		$ 3,533.71
Expended		1,859.80
Balance Carried Forward		$ 1,673.91

LAND FOR CEMETERY

1960 Balance	$ 1,686.37
Credits	170.00
Balance Carried Forward	$ 1,856.37

1961 HEALTH CLINIC

Appropriation	$ 200.00
Expended	116.50
Balance to Summary	$ 83.50

STATE HEALTH PROGRAM

Appropriation	$ 320.00
Expended	$ 320.00

BROWNVILLE JUNCTION UNDERPASS

Credits	$ 6,759.50
Expended	7,365.92
Overdraft Carried Forward	$ 606.42

DAMAGES AND SIDEWALK — ROUTE #11

Appropriation	$ 3,000.00	
Credits	1.00	
		$ 3,001.00
Expended		1,810.21
Balance Carried Forward		$ 1,190.79

WINTER ROADS

Appropriation	$ 6,500.00	
Credits	1,652.22	
		$ 8,152.22
Expended		7,137.94
Balance Carried Forward		$ 1,014.28

TOWN ROADS

Appropriation	$ 5,000.00	
Credits	8.25	
		$ 5,008.25
Expended		4,679.05
Balance to Summary		$ 329.20

BUSHES

Appropriation	$ 300.00	
Credits	18.48	
		$ 318.48
Expended		317.36
Balance to Summary		$ 1.12

SIDEWALKS

Appropriation	$ 500.00
Balance Carried Forward	$ 500.00

TAR ACCOUNT

Appropriation (from Surplus)	$ 3,500.00	
Credits	297.61	
		$ 3,797.61
Expended		3,625.79
Balance to Summary		$ 171.82

TOWN ROAD IMPROVEMENT

Credits	$ 1,834.12
Expended	$ 1,834.12

STATE AID CONSTRUCTION

1960 Balance		$ 564.83
Appropriation		1,200.00
Credits		3,300.00
Balance Carried Forward		$ 5,064.83

TOWN POOR

Appropriation	$ 2,000.00	
Credits	82.39	
		$ 2,082.39
Expended		648.96
Balance to Summary		$ 1,433.43

STATE POOR

Credits		$ 1,278.04
1960 Overdraft	$ 109.50	
Expended	1,247.53	
		1,357.03
Overdraft Forwarded		$ 78.99

OTHER TOWN'S POOR

Credits	$ 407.82
Expended	$ 407.82

AID TO DEPENDENT CHILDREN

Appropriation	$ 1,600.00
Expended	1,325.62
Balance to Summary	$ 274.38

GENERAL EDUCATION

Appropriation	$ 57,298.58	
1960 Balance	3,562.02	
Credits	58,179.89	
Interest on School Fund	45.00	
		$119,085.49
Expended		119,324.67
Overdraft Carried Forward		$ 239.18

SCHOOL REPAIRS

Appropriation		$ 2,500.00
Expended		3,927.47
Overdraft Carried Forward		$ 1,427.47

PHYSICAL EDUCATION (Heat & Showers)

Appropriation		
1960 Balance	$ 2,981.34	
Credits	6.00	
		$ 2,987.34
Expended		2,981.34
Balance to Summary		$ 6.00

SNOW REMOVAL ON SCHOOL GROUNDS

Appropriation	None
Expended	$ 95.30
Overdraft to Summary	$ 95.30

RECREATION

Appropriation	$ 500.00
Expended	$ 500.00

BROWNVILLE JUNCTION PLAYGROUND

Appropriation	$ 100.00
Expended	99.67
Balance to Summary	$ .33

BROWNVILLE VILLAGE PLAYGROUND

Appropriation	$ 100.00
Expended	12.40
Balance to Summary	$ 87.60

PUBLIC LIBRARY

Appropriation	$ 500.00	
Credits	35.00	
		$ 535.00
Expended		$ 535.00

PENQUIS DEVELOPMENT

Appropriation	$ 35.00
Expended	$ 35.00

MEMORIAL DAY

Appropriation	$ 100.00
Expended	81.58
Balance to Summary	$ 18.42

HONOR ROLL

Appropriation	$ 100.00
Expended	1.61
Balance Carried Forward	$ 98.39

HIGHWAY EQUIPMENT

Appropriation	$ 1,000.00	
1960 Balance	735.80	
Credits	8,092.96	
		$ 9,828.76
Expended		7,332.77
Balance Carried Forward		$ 2,495.99

WITHHOLDING TAX

Credits	$ 15,131.15
Expended	13,758.65
Balance Carried Forward	$ 1,372.50

GROUP INSURANCE DEDUCTIONS

Credits	$ 140.05
Expended	129.75
Balance Carried Forward	$ 10.30

GROUP INSURANCE TOWN'S SHARE

Appropriation	$ 200.00	
Credits	66.71	
		$ 266.71
Expended		122.96
Balance to Summary		$ 143.75

SOCIAL SECURITY DEDUCTIONS

1960 Balance	$ 67.11	
Credits	687.46	
		$ 754.57
Expended		700.26
Balance Carried Forward		$ 54.31

SOCIAL SECURITY TOWN'S SHARE

Appropriation	$ 750.00
Expended	651.39
Balance to Summary	$ 98.61

INTEREST

Credits	$ 604.91	
Transferred from Excise Tax	322.40	
		$ 927.31
Expended		$ 927.31

INTEREST ON SCHOOL FUND

Appropriation	$ 45.00
Expended	$ 45.00

1961 COUNTY TAX

Appropriation	$ 4,462.50
Expended	$ 4,462.50

BALANCE SHEET

Cash	$ 31,215.55
Deferred School Appropriation	18,000.00
1961 Taxes	6,714.50
1960 Taxes	12.60
1959 Taxes	19.86

1960 Tax Liens	1,222.83	
Tax Acquired Property	303.44	
Town Owned Property	2,500.00	
Accounts Receivable	78.99	
Trust Fund Investments	26,905.02	
Trust Fund Deposit	30.00	
Due from General Fund	6.87	
Notes Payable	10,000.00	
		$ 97,009.66
Notes Payable	$ 28,000.00	
Accounts Payable	1,519.02	
Cemetery Funds Uninvested	6.87	
State Aid Road	5,064.83	
Highway Equipment	2,495.99	
Cemetery Maintenance	1,673.91	
Land for Cemetery	1,856.37	
Reo Truck	1,011.38	
Civil Defense	714.54	
Route #11	1,190.79	
Winter Roads	1,014.28	
Sidewalks	500.00	
Honor Roll	98.39	
Trust Fund Principal	25,310.00	
Excess Invested Funds	1,631.89	
		72,088.26
Unappropriated Surplus		$ 24,921.40

TAX ACQUIRED PROPERTY

Humphrey Chadbourne	$ 16.25	
Thomas Johnson	4.32	
C. C. Stamford, heirs	64.08	
F. W. Owens	218.79	
		$ 303.44

TOWN OWNED PROPERTY NOT USED IN TOWN BUSINESS

Wood Lots	$ 1,000.00	
Rooney and Carter Property	1,500.00	
		2,500.00
		$ 2,803.44

REPORT OF TREASURER

Cash balance February 1, 1961		$ 23,277.15
Cash Receipts:		
1961 Taxes	$ 94,402.78	
1960 Taxes	3,639.05	
1960 Supplemental Taxes	12.00	
1961 Supplemental Taxes	271.39	
1959 Taxes	49.30	
1958 Taxes	16.20	
1957 Taxes	9.30	
1961 Excise	9,510.05	
State Excise Tax	627.04	
1962 Excise	3,267.52	
1960 Tax Liens	3,397.76	
1959 Tax Liens	468.65	
Tax Acquired Property	302.96	
Town Owned Property	3,782.03	
Temporary Loans	30,000.00	
Cemetery Trust Funds	600.00	
Office Expense	3.00	
Incidentals	511.37	
Civil Defense	78.50	
Cemeteries	1,657.71	
Land for Cemetery	170.00	
Underpass	6,759.50	
Route #11	1.00	
Winter Roads	1,652.22	
Town Roads	8.25	
Bushes	18.48	
Tar Account	297.61	
Town Road Improvement	1,834.12	
State Aid	3,300.00	
Town Poor	82.39	
State Poor	1,278.04	
Other Town's Poor	407.82	
Education	58,179.89	

Physical Education	6.00	
Public Library	35.00	
Highway Equipment	8,092.96	
Withholding Tax	15,131.15	
Group Insurance—Deductions	140.05	
Group Insurance—Town	66.71	
Social Security	687.46	
Interest	604.91	
		254,360.17
		$277,637.32
Paid on Warrants 1 to 52		246,421.77
Cash Bal., Jan. 31, 1962		$ 31,215.55

Respectfully submitted,

ROWENA PORTER

Treasurer

1960 UNCOLLECTED TAX LIENS

Name	Tax	Interest on tax	Lien Costs	Lien Demand	Total
Bryant, Robert	$82.08	2.05	4.60	1.00	89.73
Burgoyne, Leroy	36.64	.99	4.60	1.00	43.23
Church Street Water Co.	52.80	1.32	4.60	1.00	59.72
Clark, Russell	92.16	2.30	4.60	1.00	100.06
Coffin, Britty	282.24	7.09	4.60	1.00	294.93
Emery, Arthur	36.48	.91	4.60	1.00	42.99
Fearon, Fannie	73.92	1.85	4.60	1.00	81.37
Forrest, Norman	21.12	.53	4.60	1.00	27.25
Hall, Lucious	18.72	.44	4.60	1.00	24.76
Hamlin, James	26.40	.66	4.60	1.00	32.66
Ladd, Harry & Russell	48.00	1.20	4.60	1.00	54.80
Levensalor, Mabel	37.59	paid int.	4.60	1.00	43.19
McKenzie, George	190.08	4.75	4.60	1.00	200.43
McLaughlin, William	20.60	.21	4.60	1.00	26.41
Melanson, Elsie	87.36	2.18	4.60	1.00	95.14
Pelkey, Malcolm	10.56	.26	4.60	1.00	16.42
Ruest, Guy	34.08	.85	4.60	1.00	40.53
Ruest, Rina & Joseph	26.88	.67	4.60	1.00	33.15
Russell, William	45.12	2.45	4.60	1.00	53.17
	$1,222.83	30.71	87.40	19.00	1,359.94

1960 Tax Liens	$ 4,793.87
Transferred to Tax Acquired Property	173.28
	$ 4,620.59
Paid	$ 3,397.76
	$ 1,222.83

TOWN CLERK'S REPORT

Births	37
Marriages	18
Deaths	29

Dog tax paid to the State:

Males	95
Females	11
Spayed	44

Attest:

CELESTIA M. VALE

Town Clerk

BROWNVILLE FREE PUBLIC LIBRARY

Upon the death of Mrs. Blanche Chase on July 29, 1961, re-organization of the Brownville Free Public Library Association became necessary. Mrs. Chase had served as secretary and treasurer of the Association for many years. Only one member of the Association which had functioned very effectively for more than fifty-five years now survives.

This group deserves much credit, not only for the earlier efforts to establish the library, but again in 1951 when fire destroyed all evidence of their labors and not a volume nor an index card remained, re-establishing it. Individual donations of books, help from the State Library, and many hours of work contributed by Brownville citizens again gave our community a library. We have now approximately 3,800 books.

Faced with the necessity of re-organization of the Association, a petition that a meeting be called for the purpose of forming a corporation was circulated. The petition was signed by thirty-three citizens and presented to town officials. August 16, 1961, was set as the date of the meeting.

Fifteen interested citizens attended that meeting, and Trustees were elected as follows:

Russell Ladd	Term expires 1962
Ivy McClain	Term expires 1962
Tyler Artes	Term expires 1963
Constance Sawtell	Term expires 1963
Pearl Laverty	Term expires 1964

Vacancies on the Board of Trustees are to be filled by appointment by the Board of Selectmen of Brownville.

A Certificate of Organization of a Corporation was received from the office of the Secretary of State on September 8, 1961.

Mrs. Pamela Hart is now serving as librarian, and Ralph Applebee is her substitute. Gifts of books, particularly the newer books, are again being welcomed now that additional shelf space is available.

Respectfully submitted,
CONSTANCE SAWTELL,
Secretary

TREASURER'S REPORT

BROWNVILLE PUBLIC FREE LIBRARY

My report as treasurer from August 16, 1961 to February 28, 1962 is as follows:

Money turned over to me August 16, 1961:		
Checking Account	$ 394.96	
Savings Account	565.15	
Total		$ 960.11
Receipts:		
Town of Brownville	$ 500.00	
Stipend	35.00	
Sale of Land	125.00	
Total		660.00
		$ 1,620.11
Disbursements:		
Salaries	$ 76.10	
Rent	325.00	
Supplies	49.71	
Books and Magazines	56.44	
Bangor Hydro	12.36	
Miscellaneous	12.00	
Bank Charges	1.79	
Total		533.40
Balance, February 28, 1961		$ 1,086.71

Respectfully,

RUSSELL H. LADD

Treasurer

BROWNVILLE JUNCTION FIRE WARD'S REPORT

To the Town Manager, Selectmen and Citizens of the Town of Brownville:

During the year I have made sixteen inspections, including the schools.

Respectfully submitted,
JOHN D. McKENZIE
Fire Ward for Brownville Jct.

ANNUAL REPORT OF THE BROWNVILLE JUNCTION FIRE DEPARTMENT

February 1, 1961 to February 1, 1962

Brownville, Maine
February 27, 1962

Chimney Fires	3
Grass Fires	5
Car Fires	1
Town Dump Fires	1
False Alarms	3

Purchases made during the year were:

1 — 40 foot aluminum extension ladder
1 — 16 foot aluminum roof ladder

A new fire alarm system was installed at the Fire Station.

Respectfully submitted,
ALVIN JIPSON
Fire Chief

ALLAN A. MacDONALD
Secretary

BROWNVILLE VILLAGE VOLUNTEER FIRE DEPARTMENT REPORT

Brownville Village Volunteer Fire Department is an entirely new Company incorporated on December 11, 1961 and operated from that date until the end of the town year without any expense to the town for services.

Since that date, we have attended:

5 Chimney fires
1 Home fire

Respectfully submitted,
GEORGE THIBODEAU,
Chief
TYLER ARTES,
Secretary-Treasurer

HEALTH & SANITATION

To the Selectmen and Citizens of the Town of Brownville, Maine:

I, as Health Officer, wish to submit the following report:

Contagious diseases reported from March 1961 to March 1962 were:

Chicken Pox	2 cases
Measles	2 cases
Mumps	1 case

Health conferences for Brownville were held April 17th, May 15th and June 12th; for the Junction, April 10th May 8th and June 5th.

Gary Doiron was appointed as plumbing inspector.

Respectfully submitted,

ROBERT CLARK

Health Officer

EDUCATION

To the School Committee, Parents, Citizens and Officials of the Town of Brownville:

It is with pleasure that I submit my annual report of your schools.

Enrollment by Grades and Buildings

	Brownville Sept. 1961	Brownville Jct. Sept. 1961	Total
Grade I	14	19	33
Grade II	15	22	37
Grade III	9	20	29
Grade IV	12	21	33
Grade V	10	19	29
Grade VI	11	21	32
Total Elementary	71	122	193
Grade VII		37	37
Grade VIII		40	40
Grade IX		40	40
Grade X		32	32
Grade XI		23	23
Grade XII		40	40
Total Secondary		212	212
Total Enrollment	71	334	405

Accreditation

The State Department of Education has notified me that the State Board of Education has voted Brownville Junction High School as an accredited 6-year High School for 5 years. This is the first high school in Piscataquis County and the 16th in the State to be accredited and I wish to express my appreciation to anyone who has in any way been helpful in this matter, including students and faculty.

Now, the attention of everyone should be to attempt to keep improving the school, on suggestions of the visiting committee, in order that the school may continue to be accredited. One of the pressing needs of the school is a larger laboratory for science.

Personally, I believe that your High School is better than the average in any comparison of towns of similar size.

The record of the students going on to higher institutions of learning seem to be satisfactory with several making very commendable records.

Cafeteria

The School Committee has considered expanding the facilities by the addition of a cafeteria and have decided that the initial cost to meet the requirements for all schools is too great at this time.

Safety Signals

The newly installed fire signals in each building are a great protection to your children and some added protection to the property.

Heating System

The renovation and improvement of the heating system has been very satisfactory.

School Budget

The School Budget is larger than usual because of increased costs in teacher salaries, operating costs, and illness. This last item was double the amount of previous years. The salary scale the past year was with a beginning salary of $3900 for a teacher with a degree, with extra pay for specific additional duties.

The scale probably will have to be increased this year in order to employ teachers.

This year the major repair work will be to renew the roof on the High School.

Elementary

The enrollment of the elementary grades is not increasing and with the number at present all grades are being very ably taught and while there is one less year of schooling before the freshman year, the pupils manage to cover approximately the same subject matter.

There has been considerable conversation about the cafeterias for the schools. This would be a valuable addition and I believe that the need is greatest at Brownville Village. The School Committee has considered this but no provision is being made in the budget this year.

It is with pride and satisfaction that I feel the faculty of the High School should be commended for the effort to become accredited as they know better than anyone else its value. Without the very fine spirit which they have exemplified it could not have been attained. Further, I wish to express my appreciation to the School Committee who have given much of their time to considering the various phases of the school and to the Town Officials for their interest in the improvements. Also, to all citizens, townspeople, C.P.R., teachers and pupils my appreciation for their cooperation in the advances of education for Brownville.

Very sincerely yours,

REGINALD H. DORITY

Superintendent of Schools

EDUCATION

Donald Sawtell	Term expires 1962
Douglas Blue	Term expires 1963
Ralph Perry	Term expires 1964

MAINTENANCE ACCOUNT

Resources

Unexpended Balance, Feb. 1961	$ 3,562.02	
Interest on School Fund	45.00	
Appropriations:		
School Maintenance	50,570.99	
Administration	4,096.22	
School Insurance	1,731.37	
Health Services	300.00	
Apparatus and Equipment	600.00	
		$ 60,905.60

STATE

General Purpose Aid	$ 48,719.00	
Professional Credits	250.00	
National Defense Education Act Title III	472.41	
Total State		$ 49,441.41

TRANSPORTATION

American Legion	$ 7.40	
Barnard Plantation	525.00	
Brownville Junction High School	66.80	
State of Maine	1,313.50	
Total Transportation		$ 1,912.70

TUITION

Barnard, Elementary	$ 370.00	
Secondary	645.42	
Williamsburg, Elementary	3,390.40	
Secondary	1,936.08	
Total Tuition		$ 6,341.90

INSTRUCTION

Dues, M. T. A. and N. E. A.	$ 370.00	
Total Instruction		$ 370.00

SUPPLIES

Brownville Junction High School	$ 46.73	
Jeffrey, Bertha	.40	
Milo Public Library	32.50	
Milo, Town of	20.40	
Total Supplies		$ 100.03

TEXTBOOKS

Brownville Grammar School	$ 13.85	
Total Textbooks		$ 13.85
Total Receipts		$119,085.49

EXPENDITURES

ADMINISTRATION

Superintendent's Salary	$ 2,551.86	
School Committee	75.00	
Secretary's Salary	1,316.40	
Office Rent	47.00	
State School Board Association	12.50	
Total Administration		$ 4,002.76

INSTRUCTION

Elementary Teachers	$ 41,887.77	
Secondary Teachers	41,804.95	
Home Economics	3,911.60	
Illness	2,074.90	
Total Instruction		$ 89,679.22

TEXTBOOKS

Elementary Textbooks	$ 1,094.17	
Secondary Textbooks	1,771.46	
Secondary Library	6.14.78	
Total Textbooks		$ 3,480.41

TEACHING SUPPLIES

Elementary Supplies	$ 615.59	
Secondary Supplies	1,753.46	
Secondary Laboratory	366.63	
Home Economics Supplies	321.93	
Total Supplies		$ 3,057.61

HEALTH SERVICES

Medical Inspection	$ 300.00	
Total Health Services		$ 300.00

TRANSPORTATION

1954 Chevrolet—Driver	$ 840.00	
1954 Chevrolet—Expense	1,096.79	
1957 Chevrolet—Driver	840.00	
1957 Chevrolet—Expense	506.80	
1956 International—Driver	534.00	
1956 International—Expense	505.14	
Total Transportation		$ 4,322.73

JANITORS

Elementary Janitors	$ 2,644.00	
Secondary Janitors	2,353.50	
Total Janitors		$ 4,997.50

UTILITIES

Water, Elementary	$ 131.25	
Secondary	176.13	
Lights, Elmentary	462.10	
Secondary	492.27	
Telephone, Elementary	108.33	
Secondary	250.08	
Total Utilities		$ 1,620.16

FUEL

Elementary Fuel	$ 2,546.96	
Secondary Fuel	2,061.73	
Total Fuel		$ 4,608.69

OPERATIONAL SUPPLIES

Elementary Supplies	$ 391.95	
Secondary Supplies	500.91	
Total Operational Supplies		$ 892.86

INSURANCE

Elementary Insurance	$ 1,136.66	
Secondary Insurance	568.35	
Total Insurance		$ 1,705.01

EQUIPMENT

Instructional	$ 490.84	
Non-instructional	166.88	
Total Equipment		$ 657.72
Total Expenditures		$119,324.67
Total Receipts		119.085.49
Overdraft		$ 239.18

REPAIRS

Appropriation		$ 2,500.00

Expenditures

Bailey, H. A. Lumber Co.	$ 144.73
Bragg, Sidney M.	1,060.00
Builder's Supply Co.	15.50
Burgess Industrial Supply Corp.	264.20
Dean's Electric Service	142.79
Eichel, Aubrey S.	24.98

Northern Controls, Inc.	2,200.00	
Tourtelotte, H. S.	40.27	
Trafton, Earl	35.00	
Total Expenditures		$ 3,927.47
Overdraft forwarded to Repairs		$ 1,427.47

HEAT and SHOWERS

Balance forwarded, February, 1961	$ 2,981.34	
Blue, Douglas	6.00	
Total Receipts		$ 2,987.34

Expenditures

Artus Hardware Company	$ 4.60	
Bailey, H. A. Lumber Co.	45.41	
Bangor & Aroostook Railroad Co.	28.16	
Davis Garage	3.00	
Dean's Electric Service	31.66	
Dority, Reginald H.	3.00	
Dunning, R. B. & Co.	130.22	
Eichel, Aubrey	144.00	
Ellis, Kenneth	55.00	
Gilman, Inc.	1,571.86	
Horne, M. C. & Sons, Inc.	747.23	
Kinney Hardware Co.	20.97	
McDonald's Garage	36.00	
Milo School Department	6.48	
Milo, Town of	24.20	
New England Pipe & Supply Co.	99.17	
Page, C. M. Co., Inc.	18.00	
Ravena Iron Co.	12.38	
Total Expenditures		$2,981.34
Balance Forwarded to Net Debt		$ 6.00

MAINE DEPARTMENT OF HEALTH AND WELFARE

Division of Public Health Nursing, Bureau of Health

Annual Report of Public Health Nursing Services in Brownville for the year 1961

The general purpose of public health nursing is to help people and the community as a whole to achieve and maintain optimum health. Your public health nurse carries out this purpose by giving preventive, therapeutic, and rehabilitative services to inviduals and families in their homes; through health services in schools; through organized community programs for prevention of illness and promotion of health.

A summary of public health nursing services given in the town of Brownville during the year 1961 follows:

In the spring child health conferences for infants and pre-school children were held. In Brownville Village these conferences were sponsored by the Junior Welfare Club. Fifty-six children attended; twenty-nine received physical examinations; twenty-two were immunized against diphtheria, whooping cough and tetanus; twenty against poliomyelitis; and six had smallpox vaccinations. In Brownville Junction the child health conferences were sponsored by the Parent-Teacher Association. Eighty-four children attended; thirty-seven received physical examinations; thirty-one received immunization against diphtheira, whooping cough and tetanus, twenty-nine against poliomyelitis and fifteen were vaccinated against smallpox.

Since June the public health nurse has been giving a total nursing program in Brownville which includes school and tuberculosis nursing. The Health Council has been re-organized with members representing various organizations and groups. As the Council members become aware of the health needs in your Community they aid in promoting good health practices and interpreting services to the citizens.

Volunteers from the Health Council have assisted in the school health program. Physical examinations were done by the school physician in grades one, three, five and nine. One hundred twenty-one children had physical examinations with ninety parents present. With the parents present they could give a history of any past health problems and had the opportunity to discuss them. Audiometer tests were given to one hundred thirty-three children and those with a question of a hearing loss will be retested in the near future. In December one hundred nine school children received booster immunization against diphtheria and tetanus and twenty-seven children started the series of this immunization.

A total of one hundred seven families, consisting of one hundred ninety-seven cases were being followed by the public health nurse at the end of the year. The public health nurse has made home visits to expectant mothers, infants, preschool and school children, adults and the aged to guide and to teach good health practices in the home. When requested by the family doctor referrals have been made to Cardiac, Orthopedic, Pediatric, Mental Health, Hard of Hearing and the Mentally Retarded Preschool Clinics.

With the reorganization of your Health Council some of the health needs in your Commmunity will be greatly benefited by the various programs planned to assist in giving Brownville a good health service.

I appreciate the help given to me by the town officials, school personnel, Health Council members and all others who have assisted with the various programs in Brownvillle. My thanks go to you all.

Respectfully submitted,

HILDA R. BUKER, R. N.

Public Health Nurse

MAINE DEPARTMENT OF HEALTH AND WELFARE
Division of Public Health Nursing, Bureau of Health

Annual Report of Public Health Nursing Services in Williamsburg for the year 1961

The general purpose of public health nursing is to help people and the community as a whole to achieve and maintain optimal health. Your public health nurse carries out this purpose by giving preventive, therapeutic and rehabilitative services to individuals and families in their homes, through health services in schools and through organized community programs for prevention of illness and promotion of health.

A summary of public health nursing services given in the town of Williamsburg during the year 1961 follows:

Home visits have been made to families in your Community to aid them in securing medical care when needed and health supervision has been offered to expectant mothers, infants, preschool and school children, adult and geriatric cases. When health problems have been brought to the attention of the Bureau of Health Office in Dover-Foxcroft the nurse has made a visit to assist with the problems.

When requested by the family physician, referrals have been made to Cardiac, Pediatric, Orthopedic, Mental Health and the Maine's Retarded Preschool Clinics.

Although there were no Child Health Conferences held in your Community this year due to the small number of preschool children in the area, these Conferences were available in nearby towns. At these Conferences physical examinations are given by a physician and immunizations are offered against poliomyelitis, diphtheria, whooping cough, tetanus and smallpox.

I wish to thank all the people in your Community who in any way helped to promote better health and living conditions in our town.

Respectfully submitted,
HILDA BUKER, R. N.
Public Health Nurse

WARRANT

To Clayton R. Bragdon, or any other Constable in the Town of Brownville, the County of Piscataquis, and the State of Maine: GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Brownville, qualified to vote in town affairs to assemble at the Brownville Grange Hall on the nineteenth day of March A.D. 1962 at seven o'clock in the evening then and there to act upon the following articles, namely:

Article 1. To choose a moderator to preside over said meeting.

Article 2. To choose three tellers to receive, sort and count votes.

Article 3. To choose a town clerk for the ensuing year.

Article 4. To choose all necessary town officials and fix their compensations for the ensuing year.

A. One or more Selectmen

B. Treasurer

C. Fire Wards

D. One or more members of the School Committee

Article 5. To see if the town will fix a date when taxes shall be due and payable, and see if the town will fix a rate of interest to be charged on taxes unpaid after said date.

Article 6. To see if the town will vote that the excise tax collected from vehicles be credited to the general government accounts.

Article 7. To see what sum of money, if any, the town will vote to raise and appropriate for insurance.

Approp. 1961	Selectmen's Recom.	Budget Co. Recom.
$1,500.00	$1,500.00	$1,500.00

Article 8. To see what sum of money, if any, the town will vote to raise and appropriate for general government accounts as follows:

Approp. 1961	Budget Co. Recom.
Excise Tax	Excise Tax

A. Town Manager
B. Town Officers
C. Office Expense
D. Incidentals and Miscellaneous Expense

Article 9. To see of the town will vote to re-appropriate the unexpended balances:

A. Cemetery Funds Uninvested		$ 6.87
B. Social Security Withheld		54.31
C. State Aid Road		5,064.83
D. Highway Equipment		2,495.99
E. Cemetery Maintenance		1,673.91
F. Land for Cemetery		1,856.37
G. Damages and Sidewalks—Route	#11	1,190.79
H. Honor Roll		98.39
I. Winter Roads		1,014.28
J. Reo Truck		1,011.38
K. Sidewalks		500.00
L. Civil Defense		714.54

Article 10. To see what sum of money, if any, the town will vote to raise and appropriate for the support of the Penquis Development Association or act anything thereon.

Approp. 1961	Selectmen's Recom.	Budget Co. Recom.
$35.00	$35.00	$35.00

Article 11. To see what sum of money, if any, the town will vote to raise and appropriate for the Maine Publicity Bureau.

Approp. 1961	State request	Budget Com. Recom.
None	$50.00	None

Article 12. To see what sum of money, if any, the town will vote to raise and appropriate for the Health Program in Brownville.

Approp. 1961	Selectmen's Recom.	Budget Com. Recom.
$520.00	$500.00	$500.00

Article 13. To see what sum of money, if any, the town will vote to raise and appropriate for town dumps.

Approp. 1961	Selectmen's Recom.	Budget Com. Recom.
$600.00	$1,000.00	$1,000.00

Article 14. To see what sum of money, if any, the town will vote to raise and appropriate for Health and Sanitation.

Approp. 1961	Selectmen's Recom.	Budget Com. Recom.
$1,635.00	$1,635.00	$1,635.00

Article 15. To see what sum of money, if any, the town will vote to raise and appropriate for hydrant rental at Brownville Junction.

Approp. 1961	Selectmen's Recom.	Budget Com. Recom.
$540.00	$540.00	$540.00

Article 16. To see what sum of money, if any, the town will vote to raise and appropriate for the following:

Approp. 1961		Budget Com. Recom.
$1,500.00	A. Brownville Village Fire Dept.	$1,000.00
None	B. Brownville Village Volunteer Fire Department	500.00
$1,500.00	C. Brownville Junction Fire Dept	$1,000.00
None	D. Brownville Junction Volunteer Fire Dept.	500.00
$3,063.00	F. Street Lights	2,688.00
$ 800.00	G. Civil Defense	300.00
None	H. Interest	500.00

Article 17. To see if the town will vote to authorize the Selectmen to expend any revenue received from town owned property for repairs and capital improvement of town owned property.

Budget Com. Recom. Yes

Article 18. To see if the town will vote to authorize the Municipal Officers and Town Clerk to dispose of old town records according to Chapter 90A Section 52 of the Cumulative Supplement 1959. (Revised Statutes of the State of Maine.)

Article 19. To see what sum of money, if any, the town will vote to raise and appropriate for highway accounts as follows:

Approp. 1961			Recom. 1962
$5,000.00	A.	Town Roads	$5,500.00
6,500.00	B.	Winter Roads	6,500.00
300.00	C.	Cutting Bushes	500.00
3,500.00	D.	Tar Account	4,500.00
500.00	E.	Sidewalks	500.00
1,000.00	F.	Highway Equipment	1,000.00
None	G.	Town Garage	None

Article 20. To see what sum of money, if any, the town will vote to raise and appropriate for State Aid construction (in addition to amounts regularly raised for the care of ways, highways and bridges) under the provision of section 25 to 29 Chapter, R. S. 1944 as amended.

Approp. 1961	Recom. 1962
$1,200.00	$1,200.00

Article 21. To see what sum of money, if any, the town will vote to raise and appropriate for accounts as follows:

Approp. 1961			Recom. 1962
$ 700.00	A.	Recreation	$1,000.00
500.00	B.	Cemetery Maintenance	500.00
100.00	C.	Memorial Day	100.00
100.00	D.	Brownville Junction Honor Roll	100.00
45.00	E.	Interest on School Fund	45.00
None	F.	Dutch Elm Disease and Shade Tree Care	500.00
500.00	G.	Public Library	500.00

Article 22. To see what action the town wishes to take in regard to more adequate Police Protection.

Article 23. To see what sum of money, if any, the town will vote to raise and appropriate for Police Protection.

Selectmens Recom.	Budget Com. Recom.
$500.00	None

Article 24. To see what sum of money, if any, the town will vote to raise and appropriate for Charity accounts as follows:

Approp. 1961			Selectmen's Recom.	Budget Co. Recom.
$2,000.00	A.	Town Poor	$2,000.00	$2,000.000
$1,600.00	B.	Aid to Dependent Children	$1,600.00	$1,600.00

Article 25. To see if the town will vote to raise and appropriate the sum of $4,234.00 for debt retirement.

A.	School Construction Note	$2,000.00
B.	Brownville Junction Underpass	$2,234.00

Article 26. To see what sum of money, if any, the town will vote to raise and appropriate to pay Social Security on town employees.

Approp. 1961	Recom. 1962
$750.00	$750.00

Article 27. To see what sum of money, if any, the town will vote to raise and appropriate to pay Group Insurance on town employees.

Approp. 1961	Recom. 1962
$200.00	$200.00

Article 28. To see what sum of money, if any, the town will vote to raise and appropriate to purchase 2½" hose for the Brownville Village Fire Dept. or act on anything relating thereto. (1,000 feet asked for.)

Article 29. To see what sum of money, if any, the town will vote to raise and appropriate for repairs and equipping the 1952 Reo Truck purchased through Civil Defense for the purpose of a tank truck and pumper for Fire Protection.

Recom. 1962
$500.00

Article 30. To see what sum of money, if any, the town will vote to raise and appropriate for spraying Brownville and Brownville Junction for the control of mosquitoes and black flies.

Approp. 1961	Recom. 1962
None	None

Article 31. To see if the town will vote to accept, in trust, the following sums, income from the same to be used for the perpetual care of cemetery lots herewith listed:

PINE TREE CEMETERY

Alberta Phelps	Lot 17	Row A	3rd St.	Lockhart lot	$100.00
O. L. Harvey	Lot 17	Row B	3rd St.		100.00
Noreen Mongovan	Lot 8	Row D	1st St.	F. Vickers lot	100.00
Rolfe Davis	Lot 30	Row F	4th St.	L. P. Davis lot	100.00
J. A. Guest	Lot 25	Row J	5th St.	Wm. Guest lot	100.00
E. K. Dunn	Lot 9	Row N	7th St.		100.00
Henry S. Kelley	Lot 8	Row N	7th St.		100.00

BROWNVILLE VILLAGE CEMETERY

William D. Sawtell	Lot 317	F St.	Wm. Roberts lot	$100.00

Article 32. To see what action the town wishes to take in regards to the following:

A. Whether or not salaries of all employees be printed in the Town Report.

B. Whether or not teacher's salaries shall be printed as per contract.

Article 33. To see what action the town will take on the report of the committee appointed to investigate the feasibility of a long range program for more adequate water supply and fire protection for Brownville Village.

Article 34. To see what action the town will take on the report of the committee appointed to promote a program for a public wharf and parking lot at or near Knight's Landing on Schoodic Lake.

Article 35. To see what action the town will take to fill vacancies that exist or may exist on the Budget Committee for the ensuing year.

Article 36. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any Real Estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds for such property, or act anything thereon.

Article 37. To see if the town will vote to close North Street from Center Street intersection to a point about one hundred feet east of the residence of Guilford Vickers to all motor traffic from December 1st. to April 1st. for the purpose of providing a safe hill for children.

Article 38. To see what sum of money the town will vote to raise and appropriate for Education as follows:

Approp. 1961		Recom. 1962
A.	Overdraft, Feb. 2, 1962	$ 239.18

$50,570.99	B.	School Maintenance	53,232.74
4,096.22	C.	Administration	4,095.56
1,731.37	D.	School Insurance	1,705.01
300.00	E.	Health Services	450.00
600.00	F.	Apparatus and Equipment	600.00
2,500.00	G.	Repairs	4,500.00
$59,798.58			$64,822.49

Article 39. To see if the town will vote to raise and appropriate the sum of $500.00 to allow the School Committee to expand the curriculum to include Driver Education for 24 students during the 1962-1963 school year ($240.00 would be the State Subsidy for this teaching received in July 1963 provided 24 completed the course.) The car expense probably could be obtained through the Dealer and Milo Lions Club.

Article 40. To see what action the town will take on any other business that may legally come before this meeting.

The Registrar of Voters for the Town of Brownville hereby gives notice that she will be in session on March 19, 1962 A. D. for the purpose of correcting the list of voters from 6:30 P.M., E.S.T. to the end of Town Meeting at the Brownville Grange Hall.

Given under our hands this 1st day of March 1962 A.D.

W. B. McCLAIN

V. A. LARSON

R. W. ROSS

S. W. FISH

S. W. RUGALE

Selectmen of Brownville

STATE DEPARTMENT OF AUDIT
STATE HOUSE AUGUSTA

MEMORANDUM

To: Municipal Officers

From: Michael A. Napolitano, State Auditor

Subject: Additional Material For Your Convenience When Preparing Annual Report

Chapter 90-A of the Revised Statutes of 1954 provides that the annual report shall contain the statement that the complete postaudit report is on file at the municipal office and the following excerpts from that report:

A. Name and address of the auditor.

B. Auditor's comments and suggestions for improving the financial administration.

C. Comparative balance sheet.

D. Statement of departmental operations.

M. A. NAPOLITANO
State Auditor

AUDITOR'S REPORT

February 28, 1962

Board of Selectmen
Brownville,
Maine

In accordance with Chapter 90-A, Revised Statutes of 1954, an audit has been conducted of the financial records of the Town of Brownville for the fiscal year ended February 1, 1962.

The examination was made in accordance with generally accepted auditing standards that pertain to governmental accounting. The audit analysis was on a basis consistent with that of the preceding year, and included such tests of the accounting records and other auditing procedures as were considered necessary in the circumstances.

The financial and statistical sections incorporated in this report, subject to the accompanying comments, present the results of the Town's financial operations for the period indicated.

Respectfully submitted,

MICHAEL A. NAPOLITANO

State Auditor

MAN:dt

COMMENTS

TOWN OF BROWNVILLE

FEBRUARY 2, 1961 to FEBRUARY 1, 1962

An audit of the financial records of the Town of Brownville has been completed for the fiscal year ended February 1, 1962. The audit consisted of an examination of the records maintained under the supervision of the Town Manager and municipal officials.

The operations for the year showed that the net unexpended departmental balance lapsed amounted to $9,105.00, per the following summary:

Departmental Operations:	
Unexpended Balances	$11,126.54
Overdrafts	2,021.54
Net Unexpended Balance	$ 9,105.00

The overlay and unexpended balances in the welfare, cemetery and Route #11 sidewalk accounts were the major factors contributing to the amount lapsed to surplus. The larger overdraft occurred in the tax abatement account.

* * *

The following comments pertain to the accompanying financial statements and the scope of audit.

ASSETS . . . The general fund cash of $31,215.55 was on deposit in the Merrill Trust Company, Milo, Maine and the Eastern Trust and Banking Company, Bangor, Maine at February 1, 1962.

Accounts receivable of $78.99 represented reimbursable expenditures made for State welfare cases.

Taxes receivable totaling $6,746.96 contained for the most part current year accounts of $6,714.50. The remaining balance of $32.46 was for unpaid accounts dating from 1959.

Tax liens and tax acquired property amounted to $1,222.83 and $303.44 respectively. Town owned property constisting of the Rooney property and two wood lots is being carried at a value of $2,500.00.

LIABILITIES, RESERVES AND SURPLUS . . . Wage deductions and/or contributions totaling $1,437.11 and excise tax collections of $81.91 were due various governmental agencies at the close of the fiscal year.

The appropriation accounts showed an unexpended balance of $10,488.71, representing various operating account balances and overdrafts carried forward to the ensuing year in accordance with legal requirements and/or customary practice.

The unappropriated surplus amounted to $30,053.17, an increase of $6,035.42 for the year. This change was occasioned by the net unexpended departmental balance lapsed and net gain on town owned property, less authorized transfers for certain current operations.

DEBT FUND . . . The debt fund, incorporated in the balance sheet as a separate fund, shows school construction notes of $18,000.00 which mature $2,000.00 annually with interest at 2.9%. New notes totaling $10,000.00 issued during the year to finance state aid road and underpass construction mature during the ensuing three years. Interest on the new obligations is at 3¼% per annum.

TRUST FUNDS . . . The trust fund principals totaled $25,310.00 and gains on security transactions amounted to $1,631.89. With the exception of $6.87 due from the general fund the funds were invested in various types of stocks and a bank deposit.

DEPARTMENTAL ACCOUNTS . . . The departmental accounts showed an increase of $2,374.36 in funds raised by taxation, as compared with the preceding year. Larger assessments for the protection, highway and overlay accounts, less a smaller appropriation for education, were the principal factors responsible for the increase.

The departmental balances carried forward to the ensuing year decreased $417.65, as compared with the balances at the start of the year. The major changes occurred in the education and highway accounts.

GENERAL . . . The townspeople authorized the use of excise tax revenue for general government accounts and also transfers from surplus for tar and truck accounts.

SCOPE OF AUDIT

The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Records were checked to determine the accuracy of recording cash transactions.

Cash accounts were verified by reconciliation of statements furnished by the depositories. Verifications were utilized, on a test basis, to determine the correctness of recorded assets and liabilities.

An analysis was made of receipts and deposits as well as expenditures and negotiated checks. Vouchers, payrolls and canceled checks were examined for a selected period.

Trust fund transactions were reviewed and investments were verified by actual inspection.

Excise tax collections were verified with the copies of the receipts retained by the collector. Education account balances were checked with a report of the Superintendent of Schools. Surety bond coverage was examined.

In our opinion, subject to the foregoing comments, the accompanying statements present fairly the financial position of the Town at February 1, 1962, and the results of its operations for the year then ended.

Exhibit A

Town of Brownville

COMPARATIVE BALANCE SHEET

GENERAL FUND

	February 1, 1962	February 1, 1961
ASSETS		
Cash on Hand and In Bank	$31,215.55	23,277.15
Accounts Receivable	78.99	109.50
Taxes Receivable	6,746.96	8,565.23
Tax Liens	1,222.83	640.23
Tax Acquired Property	303.44	84.65
Town Owned Property	2,500.00	2,500.00
Total	$42,067.77	35,176.76

LIABILITIES, RESERVES AND SURPLUS

Liabilities:				
Accounts Payable	$ 81.91		19.67	
Agency Funds—				
Social Security	54.31		67.11	
Group Insurance	10.30			
Withholding Taxes	1,372.50			
Total Liabilities		$ 1,519.02		86.78
Reserves:				
Departmental Balances Carried (Exhibit D)	10,488.71		10,906.36	
Cemetery Funds-Uninvested	6.87		165.87	
Total Reserves		10,495.58		11,072.23
Surplus:				
Unappropriated (Exhibit C)		30,053.17		24,017.75
Total		$ 42,067.77		35,176.76

DEBT FUND

ASSETS		
Amount Necessary to Retire Debt from Future Revenue	$28,000.00	20,000.00
LIABILITIES		
Notes Payable	$28,000.00	20,000.00

TRUST FUNDS

ASSETS		
Securities	$26,905.02	26,146.02
Time Deposit	30.00	30.00
Due from General Fund	6.87	165.87
Total	$26,941.89	26,341.89
LIABILITIES		
Principals	$25,310.00	24,710.00
Gain on Security Transactions	1,631.89	1,631.89
Total	$26,941.89	26,341.89

Exhibit D

Town of Brownville

Statement of Departmental Operations

Year ended February 1, 1962

	Balances 2-2-61	Appropri-ations	Cash Receipts	Other Credits	Total	Cash Disburse.	Other Charges	BALANCES February 1, 1962 Lapsed	Carried
General Government									
Town Manager				4,889.39	4,889.39	4,889.39			
Office Expense			3.00	4,646.74	4,649.74	4,649.74			
Town Officers and Expense				1,079.32	1.079.32	1,079.32			
Incidentals			511.37	1,001.13	1,512.50	1,512.50			
			514.37	11,616.58	12,130.95	12,130.95			
Protection									
Hydrant Rental		540.00			540.00	309.38		230.62	
Village Fire Department		1,500.00			1,500.00	1,749.75	1.60	(251.35)	
Junction Fire Department		1,500.00			1,500.00	1,409.02		90.98	
Insurance		1,500.00			1,500.00	1,629.75		(129.75)	
Street Lights		3,063.00			3,063.00	2,550.00		513.00	
Civil Defense		800.00	78.50		878.50	163.96			714.54
Equipment—1952 Reo Truck				2,000.00	2,000.00	988.62			1,011.38
Village Hose Fund		300.00			300.00	313.60		(13.60)	
		9,203.00	78.50	2.000.00	11,281.50	9,114.08	1.60	439.90	1,725.92

Health and Sanitation								
Garbage Disposal		1,635.00			1,635.00	1,601.60	33.40	
Town Dumps		600.00			600.00	297.40	302.60	
Public Health		320.00			320.00	320.00		
1961 Health Clinic		200.00			200.00	116.50	83.50	
		2,755.00			2,755.00	2,335.50	419.50	
Highways and Bridges								
Town Roads		5,000.00	8.25		5,008.25	4,679.05	329.20	
Winter Roads		6,500.00	1,652.22		8,152.22	7,137.94		1,014.28
Cutting Bushes		300.00	18.48		318.48	317.36	1.12	
Sidewalks		500.00			500.00			500.00
Tar Account			297.61	3,500.00	3,797.61	3,625.79	171.82	
State Aid Road	564.83	1,200.00		3,300.00	5,064.83			5,064.83
Junction Underpass			59.50	6,700.00	6,759.50	7,365.92		(606.42)
Damages and Sidewalk Route No. 11		3,000.00	1.00		3,001.00	1,810.21	1,190.79	
Town Road Improvement Fund			1,834.12		1,834.12	1,834.12		
	564.83	16,500.00	3,871.18	13,500.00	34,436.01	26,770.39	1,692.93	5,972.69
Highway Equipment								
Town Owned Equipment	735.80	1,000.00	8,092.96		9,828.76	7,332.77		2,495.99
Charities								
Town Poor		2,000.00	82.39	1.60	2,083.99	650.56	1,433.43	
Aid to Dependent Children		1,600.00			1,600.00	1,325.62	274.38	
		3,600.00	82.39	1.60	3,683.99	1,976.18	1,707.81	

Education									
Schools	3,562.02	57,298.58	58,179.89	45.00	119,085.49	119,324.67			(239.18)
School Repairs		2,500.00			2,500.00	3,927.47			(1,427.47)
Physical Education Equipment	2,981.34		6.00		2,987.34	2,981.34			6.00
Snow Removal on School Grounds						95.30		(95.30)	
	6,543.36	59,798.58	58,185.89	45.00	124,572.83	126,328.78		(95.30)	(1,660.65)
Library									
Public Libary		500.00	35.00		535.00	535.00			
Recreation									
Recreation		500.00			500.00	500.00			
Junction Playground		100.00			100.00	99.67		.33	
Village Playground		100.00			100.00	12.40		87.60	
		700.00			700.00	612.07		87.93	
Interest									
General			604.91	322.40	927.31	927.31			
On School Fund		45.00			45.00		45.00		
		45.00	604.91	322.40	972.31	927.31	45.00		
Municipal Indebtedness									
Payment on School Note		2,000.00			2,000.00	2,000.00			
Cemeteries									
Maintenance	1,376.00	500.00	1,657.71		3,533.71	1,859.80		1,673.91	
Land	1,686.37		170.00		1,856.37				1,856.37
	3,062.37	500.00	1,827.71		5,390.08	1,859.80		1,673.91	1,856.37

Special Assessments										
County Tax		4,462.50			4,462.50	4,462.50				
Overlay		3,220.64			3,220.64			3,220.64		
		7,683.14			7,683.14	4,462.50		3,220.64		
Unclassified										
Supplemental Taxes				389.85	389.85			389.85		
Abatements							1,531.54	(1,531.54)		
Group Insurance		200.00	66.71		266.71	122.96		143.75		
Memorial Day		100.00			100.00	81.58		18.42		
Honor Roll		100.00			100.00	1.61			98.39	
Social Security		750.00			750.00	651.39		98.61		
Penquis Development		35.00			35.00	35.00				
Excise Taxes				12,777.57	12,777.57		11,938.98	838.59		
		1,185.00	66.71	13,167.42	14,419.13	892.54	13,470.52	(42.32)	98.39	
Total	$10,906.36	105,469.72	73,359.62	40,653.00	230,388.70	197,277.87	13,517.12	9,105.00	10,488.71	

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